

**Charity Registration No. 1138467**

**Company Registration No. 07175202 (England and Wales)**

**THE WEST END COMMUNITY TRUST  
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2016**

# THE WEST END COMMUNITY TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

J Eveleigh  
C Sheridan  
K White  
F Rhys-Jenkins Bailey

### Charity number

1138467

### Company number

07175202

### Registered office

14 Old Compton Street  
London  
W1D 4TH

### Accountants

Shashi Patel  
Heywards Chartered Accountants  
6th Floor, Remo House  
310-312 Regent Street  
London  
W1B 3BS

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# THE WEST END COMMUNITY TRUST

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# THE WEST END COMMUNITY TRUST

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2016

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The Trustees present their report and accounts for the year ended 31 March 2016.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities.

#### **Structure, governance and management**

The West End Community Trust was incorporated as a private company limited by guarantee on 2 March 2010 (registered number 07175202) and registered with the Charity Commission on 19 October 2010 (registered number 1138467). The charity is governed by its Memorandum and Articles of Association dated 27 September 2010.

The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

C Hacker	(Resigned 25 April 2016)
J Chambers	(Resigned 18 February 2016)
I A Freeman	(Resigned 25 April 2016)
J Doeser	(Resigned 18 February 2016)
J Eveleigh	(Appointed 25 April 2016)
C Sheridan	(Appointed 25 April 2016)
K White	(Appointed 12 October 2015)
F Rhys-Jenkins Bailey	(Appointed 12 October 2015)

#### **Objectives and activities**

The objects of the Trust are:

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

The Trust has three core activities - the West End Time Bank, the Soho Caring Agencies Forum and the running of community events. The Soho Caring Agencies Forum, which has been dormant for a year, has ceased to exist due to a lack of funding and the proliferation of other Forums in the area, the most important of which is the Soho Neighbourhood Forum.

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

#### **Achievements and performance**

The Trust continues to reach those older and more isolated members of the West End Community and has compiled an ambitious programme of events for the forthcoming year including sessions on Money Management, Energy Supplier Switching, IT for the over 50s as well as another EFFECT Supper series.

# THE WEST END COMMUNITY TRUST

## TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2016

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### Financial review

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

It is the Trust's policy to retain reserves equivalent to four months' expenditure. At the balance sheet date the reserves equalled just under four months expenditure.

### Statement of Trustees' responsibilities

The Trustees, who are also the directors of The West End Community Trust for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



**F Rhys-Jenkins Bailey**

Trustee

Dated: 22 November 2016

# THE WEST END COMMUNITY TRUST

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF THE WEST END COMMUNITY TRUST

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I report on the accounts of the charity for the year ended 31 March 2016, which are set out on pages 4 to 8.

#### **Respective responsibilities of Trustees and examiner**

The who are also the directors of The West End Community Trust for the purposes of company law, are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011, (the 2011 Act), and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the accounts under section 43 of the 1993 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 43(7)(b) of the 1993 Act; and
- (iii) to state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - (ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;have not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Shashi Patel

Heywards Chartered Accountants  
6th Floor, Remo House  
310-312 Regent Street  
London  
W1B 3BS

Dated: 22 November 2016

# THE WEST END COMMUNITY TRUST

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2016

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	Notes	2016 £	2015 £
<b><u>Incoming resources from generated funds</u></b>			
Voluntary income	2	20,703	26,650
		<hr/>	<hr/>
<b><u>Resources expended</u></b>	3		
<b>Costs of generating funds</b>			
Costs of generating donations		4,000	4,000
		<hr/>	<hr/>
<b>Net incoming resources available</b>		16,703	22,650
<b>Charitable activities</b>			
Charitable activities		17,836	23,195
		<hr/>	<hr/>
Governance costs		500	400
		<hr/>	<hr/>
<b>Total resources expended</b>		22,336	27,595
		<hr/>	<hr/>
<b>Net expenditure for the year/ Net movement in funds</b>		(1,633)	(945)
Fund balances at 1 April 2015		8,439	9,384
		<hr/>	<hr/>
<b>Fund balances at 31 March 2016</b>		6,806	8,439
		<hr/> <hr/>	<hr/> <hr/>

All funds are unrestricted.

All activities are classed as continuing.

# THE WEST END COMMUNITY TRUST

## BALANCE SHEET

AS AT 31 MARCH 2016

	Notes	2016 £	£	2015 £	£
<b>Fixed assets</b>					
Tangible assets	7		149		198
<b>Current assets</b>					
Cash at bank and in hand		8,317		10,466	
<b>Creditors: amounts falling due within one year</b>	8	<u>(1,660)</u>		<u>(2,225)</u>	
<b>Net current assets</b>			<u>6,657</u>		<u>8,241</u>
<b>Total assets less current liabilities</b>			<u>6,806</u>		<u>8,439</u>
<b>Income funds</b>					
Unrestricted funds			<u>6,806</u>		<u>8,439</u>
			<u>6,806</u>		<u>8,439</u>

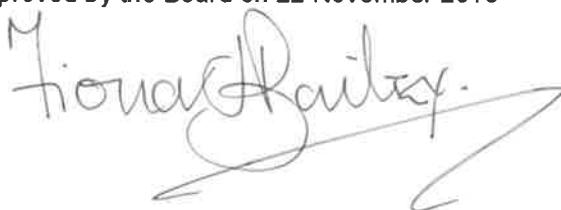
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2016. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The director acknowledges his responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The accounts were approved by the Board on 22 November 2016

F Rhys-Jenkins Bailey  
Trustee



Company Registration No. 07175202



# THE WEST END COMMUNITY TRUST

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 MARCH 2016

#### 1 Accounting policies

##### 1.1 Basis of preparation

The accounts have been prepared under the historical cost convention.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16 July 2014, the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2006.

##### 1.2 Incoming resources

Voluntary income received by way of grants and donations is credited to the Statement of Financial Activities on an accruals basis.

##### 1.3 Resources expended

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

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

##### 1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings & equipment	25% Reducing balance
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##### 1.5 Liabilities

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

##### 1.6 Fund accounting

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

#### 2 Voluntary income

	2016	2015
	£	£
Donations and gifts	20,203	21,810
Grants receivable for core activities	500	4,840
	<u>20,703</u>	<u>26,650</u>

# THE WEST END COMMUNITY TRUST

## NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

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<b>3 Total resources expended</b>	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
<b>Costs of generating funds</b>		
Costs of generating donations	<b>4,000</b>	4,000
<b>Charitable activities</b>		
<u>Charitable activities</u>		
Activities undertaken directly	<b>17,836</b>	23,195
<b>Governance costs</b>	<b>500</b>	400
	<hr/> <b>22,336</b> <hr/>	<hr/> 27,595 <hr/>

**4 Activities undertaken directly**  
Direct costs - social activities £15,836 (2015: £21,195).

Administration including recruitment, marketing and accounting £2,000 (2015: £2,000).

**5 Trustees**

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

**6 Employees**

There were no employees during the year.

Two part time project workers were engaged to assist in the achievement of the objectives of the Trust. The total paid to project workers in the year was £18,396.

# THE WEST END COMMUNITY TRUST

## NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

### 7 Tangible fixed assets

	<b>Fixtures, fittings &amp; equipment £</b>
<b>Cost</b>	
At 1 April 2015 and at 31 March 2016	<b>350</b>
<b>Depreciation</b>	
At 1 April 2015	152
Charge for the year	49
<b>At 31 March 2016</b>	<b>201</b>
<b>Net book value</b>	
At 31 March 2016	<b>149</b>
At 31 March 2015	198

8 Creditors: amounts falling due within one year	<b>2016 £</b>	<b>2015 £</b>
Accruals	<b>1,660</b>	<b>2,225</b>