Charity number: 1138467

THE WEST END COMMUNITY TRUST

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

THE WEST END COMMUNITY TRUST

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2026

Trustees

F Rhys-Jenkins Bailey, Trustee
J Davis, Trustee
N Troup, Trustee
K M Parker, Trustee

Charity registered number

1138467

Principal office

14 Old Compton Street, London, W1D 4TH

Accountants

The Bureau Accounting Ltd, 23 Kemsley Close, Greenhithe, Kent, DA9 9LS

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2026

The Trustees present their annual report together with the financial statements of the The West End Community Trust for the year 1 April 2025 to 31 March 2026.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's goveming document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019)

Objectives and activities

a. Policies and objectives

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 thet 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.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Activities undertaken to achieve objectives

The principal activities of the charity 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 needs, 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.

c. Main activities undertaken to further the Charity's purposes for the public benefit

The Trust has two core activities - the running of community events and digital workshops.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2026

Achievements and performance

a. Main achievements of the Charity

The Trust continues to reach greater numbers of the older and more isolated members of the West End Community and has compiled an ambitious programme of events for the forthcoming year. During the year, the Trust was able to implement a full programme of community events. In the 2026 year, these events have been warmly welcomed and well attended, providing much needed social interaction to the community.

The Trust's Digital Inclusion work, expanded during the lockdowns enforced as a result of a global pandemic in 2020, has remained an important focus in the years since. Digital competence became an important factor in everyday life during that period and the necessity for all to be competent in digital communications was greatly accelerated.

b. Fundraising activities and income generation

During the 2026 year, the trust successfuly applied for a grant from the Lottery, to be used towards the cost of hosting community events.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between six and nine month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. The reserves were below the target level for 55 days (2025 - 74 days) across the accounting period as a result of delays in the receipt of some corporate donations. At the accounting period end date, the reserves were 35% above (2025 - 2% below) the required amount.

c. Principal risks and uncertainties

The Trustees have assessed the major risks to which the charity is exposed, the principal of which is the risk of withdrawl of funding from key commercial partners, and are satisfied that systems are in place to mitigate exposure to those risks.

Structure, governance and management

a. Constitution

The West End Community Trust is a registered charity, number 1138467, and is constituted under a Trust deed. The Trust was incorporated as a private company limited by guarantee on 2 March 2010 (registered number 071752021) and registered with the Charity Commission on 19 October 2010. The charity was converted to a Charitable Incorporated Organisation on 10 June 2019

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

c. Organisational structure and decision-making policies

The Board of Trustees consists of 4 Trustees, of whom one is designated as the Chair of Trustees. All decisions are taken by the Board of Trustees, with the Chair of Trustees holding the casting vote when required.

d. Financial risk management

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

Trustees' liability

The trustees of the Charity guarantee to contribute an amount not exceeding £1 to the assets of the Charity in the event of winding up.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2026

Statement of Trustees' responsibilities

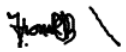
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:



F Rhys-Jenkins Bailey

Date: 22 October 2026

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2026

Independent examiner's report to the Trustees of The West End Community Trust ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2026.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts 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 applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:  Dated: 11/11/26

Trevor Stroud (FFA FFTA)

The Bureau Accounting Ltd
23 Kemsley Close
Greenhithe
Kent
DA9 9LS

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2026

	Note	Unrestricted funds 2026 £	Total funds 2026 £	*Total funds 2025 £*
Income from:				
Donations and legacies	3	**45,478**	**45,478**	*36,432*
Total income		**45,478**	**45,478**	*36,432*
Expenditure on:				
Raising funds	4	**4,872**	**4,872**	*-*
Charitable activities	5	**34,988**	**34,988**	*39,670*
Total expenditure		**39,860**	**39,860**	*39,670*
Net movement in funds		**5,618**	**5,618**	*(3,238)*
Reconciliation of funds:				
Total funds brought forward		**16,270**	**16,270**	*19,508*
Net movement in funds		**5,618**	**5,618**	*(3,238)*
Total funds carried forward		**21,888**	**21,888**	*16,270*

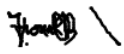
The Statement of financial activities includes all gains and losses recognised in the year.

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

BALANCE SHEET
AS AT 31 MARCH 2026

	Note		2026 £		*2025* *£*
Fixed assets					
Tangible assets	9		**254**		*626*
			254		*626*
Current assets					
Cash at bank and in hand		**25,776**		*18,679*	
		25,776		*18,679*	
Current liabilities					
Creditors: amounts falling due within one year	10	**(4,142)**		*(3,035)*	
Net current assets			**21,634**		*15,644*
Total assets less current liabilities			**21,888**		*16,270*
Net assets excluding pension asset			**21,888**		*16,270*
Total net assets			**21,888**		*16,270*
Charity funds					
Restricted funds	12		**-**		-
Unrestricted funds	12		**21,888**		*16,270*
Total funds			**21,888**		*16,270*

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



F Rhys-Jenkins Bailey

Date: 22 October 2026

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The West End Community Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset’s use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

1. Accounting policies (continued)

1.3 Expenditure (continued)

All expenditure is inclusive of irrecoverable VAT.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets costing £50 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following basis:

Fixtures and fittings	-	25%	Reducing balance

1.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.6 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

1.7 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.8 Fund accounting

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.

2. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Critical areas of judgment:

The Charity recognises accruals in relation to costs incurred but for which no invoices have been received within the accounting period. In the 2026 period, these accruals totalled £4,142 (2025 - £3,035).

3. Income from donations and legacies

	Unrestricted funds 2026 £	**Total funds 2026 £**
Donations	45,478	**45,478**

	Unrestricted funds 2025 £	*Total funds 2025 £*
Donations	*36,432*	*36,432*

4. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2026 £	Total funds 2026 £	*Total funds 2025 £*
Costs of raising voluntary income	4,872	**4,872**	-

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2026 £	Total 2026 £
Community Events	34,988	**34,988**

	Unrestricted funds 2025 £	*Total 2025 £*
Community Events	*39,670*	*39,670*

6. Analysis of expenditure by activities

	Activities undertaken directly 2026 £	Support costs 2026 £	Total funds 2026 £
Community Events	29,989	4,999	**34,988**

6. Analysis of expenditure by activities (continued)

	Activities undertaken directly 2025 £	*Support costs 2025 £*	*Total funds 2025 £*
Community Events	*8,596*	*31,074*	*39,670*

Analysis of direct costs

	Community Events 2026 £	**Total funds 2026 £**
Event costs	29,989	**29,989**

	Community Events 2025 £	*Total funds 2025 £*
Event costs	*8,596*	*8,596*

6. Analysis of expenditure by activities (continued)

Analysis of support costs

	Community Events 2026 £	Total funds 2026 £
Depreciation	372	**372**
Event costs	82	**82**
Insurance	339	**339**
Consultancy fees	2,088	**2,088**
Subscriptions	100	**100**
Printing postage and stationary	336	**336**
Computers and technology	904	**904**
Travel and subsistence	105	**105**
Telephone	173	**173**
Governance costs	500	**500**
	4,999	**4,999**

	Community Events 2025 £	*Total funds 2025 £*
Depreciation	*517*	*517*
Insurance	*322*	*322*
Consultancy fees	*28,977*	*28,977*
Subscriptions	*258*	*258*
Governance costs	*1,000*	*1,000*
	31,074	*31,074*

7. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £500 (*2025 - £1,000*).

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2025 - £NIL)*.

8. Trustees' remuneration and expenses (continued)

During the year ended 31 March 2026, no Trustee expenses have been incurred *(2025 - £NIL)*.

9. Tangible fixed assets

	Fixtures and fittings £
Cost or valuation	
At 1 April 2025	**2,068**
At 31 March 2026	**2,068**
Depreciation	
At 1 April 2025	**1,442**
Charge for the year	**372**
At 31 March 2026	**1,814**
Net book value	
At 31 March 2026	**254**
At 31 March 2025	*626*

10. Creditors: Amounts falling due within one year

	2026 £	*2025 £*
Accruals and deferred income	**4,142**	*3,035*

11. Financial instruments

	2026 £	*2025* *£*
Financial assets		
Financial assets measured at fair value through income and expenditure	**25,776**	*18,679*

Financial assets measured at fair value through income and expenditure comprise bank balances.

12. Statement of funds

Statement of funds - current year

	Balance at 1 April 2025 £	Income £	Expenditure £	Balance at 31 March 2026 £
Unrestricted funds				
General Funds - all funds	**16,270**	**45,478**	**(39,860)**	**21,888**

Statement of funds - prior year

	Balance at 1 April 2024 *£*	*Income* *£*	*Expenditure* *£*	*Balance at 31 March 2025* *£*
Unrestricted funds				
General Funds - all funds	*19,508*	*36,432*	*(39,670)*	*16,270*

13. Summary of funds

Summary of funds - current year

	Balance at 1 April 2025 £	Income £	Expenditure £	Balance at 31 March 2026 £
General funds	**16,270**	**45,478**	**(39,860)**	**21,888**

13. Summary of funds (continued)

Summary of funds - prior year

	Balance at 1 April 2024 £	*Income* £	*Expenditure* £	*Balance at 31 March 2025* £
General funds	*19,508*	*36,432*	*(39,670)*	*16,270*

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2026 £	**Total funds 2026 £**
Tangible fixed assets	254	**254**
Current assets	25,776	**25,776**
Creditors due within one year	(4,142)	**(4,142)**
Total	21,888	**21,888**

Analysis of net assets between funds - prior year

	Unrestricted funds 2025 £	*Total funds 2025* £
Tangible fixed assets	*626*	*626*
Current assets	*18,679*	*18,679*
Creditors due within one year	*(3,035)*	*(3,035)*
Total	*16,270*	*16,270*

West End Community Trust 2026 Accounts

Final Audit Report 2026-11-11

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