

Charity Registration No: 1097741
Company Registration No: 4380489 (England and Wales)

WORLD'S END NEIGHBOURHOOD ADVICE CENTRE

TRUSTEES REPORT AND INDEPENDENTLY EXAMINED ACCOUNTS

FOR THE YEAR ENDED 2020

**WORLD'S END NEIGHBOURHOOD ADVICE CENTRE
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees	Sandra Jones Charles Barber June Torrance Luis Munoz
Principal Address	1 – 2 World's End Place London SW10 0HE
Accountants	The Accounting Equation Parade Chambers 10 Parade Street Penzance Cornwall TR18 4BU
Bankers	Barclays Bank South Kensington Branch PO Box 469 London SW7 4SU

The World's End Neighbourhood Advice Centre became registered as a company limited by guarantee on 25 February 2002 and is a registered charity (no. 1097741). It was previously an unincorporated association in the same name registered with the Charity Commissioners (no. 286991). It is governed by its Memorandum and Articles of Association. The Advice Centre is managed by a committee of management. The Committee consists of a maximum of nine members, minimum of three, elected at the Annual General Meeting to serve for a period of one year when they may seek re-election. The Committee may co-opt members with a special expertise provided that co-opted members do not make up more than one quarter of the total membership of the Committee. Members of staff who are entitled to serve on the Committee must not attend any part of any meeting where matters relating to their appointments or payments to them are to be discussed. The Committee must hold at least four ordinary meetings a year. The Committee must elect one member to be Chair.

World's End Neighbourhood Advice Centre

WORLD'S END NEIGHBOURHOOD ADVICE CENTRE

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Report of the Trustees for the year ended 31 March 2020

The trustees are pleased to present their report together with the financial statements of the charity for the year ending 31 March 2020.

Reference and Administrative Details

Charity number: 1097741

Company number: 4380489

Sole office: 1 -2 World's End Place London SW10 0HE

Directors and Trustees:

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are referred to collectively as the trustees. The trustees serving during the year and since the year end are as follows:

Chair: Sandra Jones

Elected trustees: Sandra Jones
Charles Barber
June Torrance
Luis Munoz

WORLD'S END NEIGHBOURHOOD ADVICE CENTRE

Structure, Governance and Management

Governing document

World's End Neighbourhood Advice Centre is a company limited by guarantee and not having a share capital. It is governed by its Memorandum of Association and was incorporated under the Companies Act 1985 on 25 February 2002. It is registered as a charity with the Charity Commission.

Appointment of Trustees

Elections take place at the Annual General Meeting for the election of the directors who are also the charity trustees. Unless otherwise determined by a General Meeting the number of directors shall not be less than three and not more than nine. No person who is not a member of the company shall be a director. The directors manage the business of the company. The directors appoint the Chairperson and other officers. The directors have the power to co-opt persons with a particular skill to contribute to the company and management committee members.

Trustee training

There is an induction process for new trustees to brief them on their legal obligations under charity and company law, the decision making processes and business plan and to meet key employees and other trustees. Appropriate external training is offered to facilitate the undertaking of the role.

Organisation

The board of trustees administers the charity and can have up to nine members. The board meets at least four times a year and can appoint sub-committees for particular matters. The trustees appoint an Executive Director to manage the day to day operation of the charity. The Executive Director has delegated authority, within the terms approved by the board, for operational matters including finance, employment and the advice related activity of the Advice Centre.

Related parties

The Royal Borough of Kensington and Chelsea provide essential funding for the advice related activities of World's End Neighbourhood Advice Centre. They promote the work of the Advice Centre by advertising our services on their websites and written publicity materials.

Objectives and Activities

The charity's objectives are to promote any charitable purpose for the benefit of the public and, in particular, those living, working or studying in the Royal Borough of Kensington and Chelsea, by the advancement of education, the protection of health and the relief of poverty, sickness and distress.

The policies adopted in furtherance of these objectives, the 'activities' are the provision of information and advice services mainly, but not exclusively, in the social welfare law categories of welfare benefits, housing, debt and immigration.

Trustees are mindful of the Charity Commission's guidance on public benefit when we review the charity's aims and objectives and when planning future activities.

Achievements, Performance and Public Benefit

World's End Neighbourhood Advice Centre provides a high quality, responsive, confidential and accessible information and advice service to people who live, work or study in the Royal Borough of Kensington and Chelsea. The service is located in Chelsea Riverside ward and the service is primarily focussed on the local constituents. The service assists people to maximise their income through the take up of welfare benefits, provides advice on options for housing, disrepair, and ways to maintain existing tenancies; the service provides debt management advice and, through immigration advice by a qualified OISC level 1 practitioner, assists people to obtain permanent residency, citizenship, and family reunion.

The information and advice service is funded by the Royal Borough of Kensington and Chelsea. The service provides information to enable people to manage their affairs. It offers an in-depth casework service that includes advocacy, negotiation and representation in the areas of welfare benefits, housing, debt and immigration. In the year covered by this report 2,207 people accessed the advice service through various methods: drop-in advice surgeries, telephone, pre-booked appointments, home visits and email. We also have a website (www.wenac.org.uk) providing information. The main demand for information and advice during the year was in the fields of welfare benefits, housing, debt and immigration. Other areas of advice covered include consumer, employment, family, education. Many cases taken on involve multiple areas of advice.

We set targets with our funders through a Service Level Agreement. The outcomes for clients were favourable and successful in the majority of the cases undertaken.

In the year 2019/2020 we generated £565,607 (yearly equivalent) income for local residents through identifying benefit entitlement, making charitable applications and debt reduction or write off.

We work in partnership with other local advice providers and voluntary and statutory organisations to enhance the value of our service and to direct service users to the best available source of advice for their particular need.

Several volunteers have contributed their skills in administration, information technology, languages to support the work of the Advice Centre.

Financial Review

There was a deficit for the year of £90 and fund balances at 31 March 2020 were £57,976.

The trustees have a reserves policy that aims to cover 3 months activities in the event of cessation of funding and a need to wind down the charity.

The principal funder was the Royal Borough of Kensington and Chelsea. Some clients gave small donations.

The trustees have assessed the major risks to which the charity is exposed, namely the reduction of cessation of funding, and they actively look at ways to diversify the funding base.

Plans for the Future

The primary aim is to maintain the quality of the advice service and to meet the demand for the service. By monitoring the demand led by our client group we hope to continue to be responsive and effective in meeting their needs. By strong partnership working we will contribute to the strengthening of advice services in the Royal Borough.

The trustees extend their thanks and appreciation to our stakeholders, the hard working and dedicated staff team, to our volunteers and to those who place their trust by using and supporting the work of the advice centre. Thanks also to the many local people who regularly express their gratitude, through comments, cards, chocolates and wonderful home cooked food, and their support, by attendance at our Annual General Meeting.

The local community let us know that the advice centre is a valuable and well-regarded asset and we hope to be able to contribute our support through the advice service for as long as this continues to be the case.

WORLD'S END NEIGHBOURHOOD ADVICE CENTRE TRUSTEES REPORT YEAR END 31 MARCH 2020

Trustees responsibilities in relation to the financial statements

Company law requires the trustees to prepare financial statements that give a true and fair view of the state of the charity at the end of the financial year and of its surplus or deficit for the financial year. In doing so the trustees are required to:

- **Select suitable accounting policies and then apply them consistently**
- **Make sound judgments and estimates that are reasonable and prudent**
- **Prepare the financial statements on the going concern basis unless it is appropriate to presume that the charity will not continue in business.**

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Companies Act 1985. The trustees are also responsible for safeguarding the assets of the charity and for taking reasonable precautions for the prevention and detection of fraud and other irregularities.

In accordance with company law as the company's directors we certify that:

- So far as we are aware, there is no relevant audit information of which the company's auditors are unaware; and
- As the directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued January 2015) and in accordance with the special provisions of Part VII of the companies Act 1985 relating to small entities.

Independent examination of the Accounts

This year the trustees have decided to appoint The Accounting Equation to conduct an independent examination of the accounts as our income falls below the threshold requiring a full audit.

By order of the trustees (approved 2 December 2019)


Sandra Jones

Chairperson of World's End Neighbourhood Advice Centre

WORLD'S END NEIGHBOURHOOD ADVICE CENTRE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WORLD'S END NEIGHBOURHOOD ADVICE CENTRE

I report on the accounts of World's End Neighbourhood Advice Centre for the year ended 31 March 2020

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- 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 Commissioners. 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 which gives me reasonable cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 386 of the Companies Act 2006; and
- the accounts did not accord with such records; or
- the accounts did not comply with the relevant accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102)

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



Karen Warne FMAAT, ATT
The Accounting Equation
Parade Chambers, 10 Parade Street
Penzance, Cornwall, TR18 4BU

Date: 22.07.2020

WORLD'S END NEIGHBOURHOOD ADVICE CENTRE

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31ST MARCH 2020

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Income	3					
Donations and legacies	4	145			145	10,000
Charitable activities		150,450	-		150,450	160,450
Other trading activities		-	-	-	-	-
Investments	5	34	-	-	34	72
Separate material item of income			-	-		-
Other		500			500	
Total		151,129			151,129	170,522
Expenditure	6					
Raising funds		891	-	-	891	916
Charitable activities		142,228	-	8,100.00	150,328	160,095
Separate material expense item		-	-	-	-	-
Other		-	-	-	-	-
Total		143,119	-	8,100.00	151,219	161,011
Net income/(expenditure) before tax for the reporting period		8,010		(8,100)	(90)	9,511
Tax payable						
Net income/(expenditure) after tax before investment gains/(losses)		8,010		(8,100)	(90)	9,511
Net gains/(losses on investments)						
Net income/(expenditure) Extraordinary items		8,010		(8,100)	(90)	9,511
Transfers between funds						
Other recognised gains/ (losses):						
Gains and losses on revaluation of fixed assets for the charity's own use						
Other gains/(losses)						
Net movement in funds		8,010		(8,100)	(90)	9,511
Reconciliation of funds:						
Total funds brought forward		38,066	10,000	10,000	58,066	48,555
Total funds carried forward:		46,076	10,000	1,900	57,976	58,066

WORLD'S END NEIGHBOURHOOD ADVICE CENTRE

BALANCE SHEET

AS AT 31ST MARCH 2020

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Fixed Assets						
Tangible Assets	13		-	-		508
Total Fixed Assets			-	-		508
Current Assets						
Debtors	14					
Cash at bank and in hand		49,440	10,000	1,900	61,340	60,401
Total Current Assets		49,440	10,000	1,900	61,340	60,401
Creditors: Amounts falling due within one year	15	(3,364)	-	-	(3,364)	(2,842)
Net Current Assets/(Liabilities)		(3,364)	-	-	(3,364)	(2,842)
Total Assets less Current Liabilities		46,076	10,000	1,900	57,976	58,066
Creditors: Amounts falling due after one year						
Provisions for liabilities						
Total Net Assets or Liabilities		46,076	10,000	1,900	57,976	58,066
Funds of the Charity	16					
Restricted Funds		-	-	1,900	1,900	-
Designated Funds		-	10,000	-	10,000	-
Unrestricted Funds		46,076	-	-	46,076	58,066
Total Funds		46,076	10,000	1,900	57,976	58,066

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

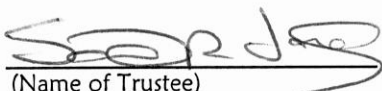
The members have not required the company to obtain an audit in accordance with s476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP

These accounts were approved by the Board on 7th May 2020

Signed



(Name of Trustee)

SANDRA JONES

Signed



(Name of Trustee)

JUNE TORRANCE

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2020

1 Accounting Policies

a) Basis of preparation

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 applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), and the Companies Act 2006

The charity 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 note(s)

b) Reconciliation with previously Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. It was concluded that no restatement was necessary.

c) Preparation of the accounts on a going concern basis

The financial statement have been prepared on a going concern basis which assumes that the company will continue in operational existence for the foreseeable future.

d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted fund of the charity which the trustees have decided at their discretion to set aside for a specific purpose. Restricted funds are those which the donor has specified are to be solely used for particular areas of the charity's work.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings;

- Costs of raising funds
- Expenditure on charitable activities
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which expenditure was incurred.

- h) Allocation of support costs
Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the work of the charity.
- i) Tangible fixed assets
Individual fixed assets costing £ 400 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:
- | | |
|--------------------------------|---|
| Fixtures, fittings & equipment | 0 |
|--------------------------------|---|
- j) Debtors
Trade and other debtor are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.
- k) Creditors and provisions
Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Legal Status of the Charity

The Charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

3 Financial Performance of the charity

The summary financial performance of the charity is:

	2020 £	2019 £
Income	150,238	169,606
Expenditure on charitable activities	(150,328)	(160,095)
Net income	(90)	9,511
Total funds brought forward	58,066	48,555
Total funds carried forward	57,976	58,066
Represented by:		
Restricted income funds	1,900	10,000
Designated Income Funds	10,000	10,000
Unrestricted income funds	46,076	38,066
	57,976	58,066

4 Income from donations

	2020 £	2019 £
Gifts and donations	145	10,000

The income from gifts and donations was £ 145.00 (2019 £10,000.00)

The charity benefits from the involvement and support of its volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

5 Investment income

All of the charity's investment income arises from money held in interest bearing accounts

6 Analysis of expenditure on charitable activities

	TOTAL £
Salaries & pensions	102,769
Accommodation costs	29,170
Insurance	1,822
Printing, postage & stationery	2,966
Telephone & fax	4,768
Books & periodicals	2,780
Travel expenses	128
Sundry	290
Consultancy	1,023
Training	622
Depreciation	508
Support costs (see Note 7)	2,398
Governance costs (see Note 7)	1,084
Total	150,328

7 Analysis of governance and support costs

The charity initially identifies the cost of its support functions. It then identifies those costs which relate to the governance function. Both support and governance costs are then apportioned between the key charitable activities undertaken (See Note 6) in the year. The table below sets out the basis for apportionment and the analysis of support and governance costs

	Support £	Governance £	Total £	Basis of apportionment
Trustee meetings				Invoices
Salaries & related costs	1273	509	1,782	Allocated on time
Payroll bureau	515	-	515	Support
Accountancy	610	575	1,185	Governance
Total	2398	1,084	3,482	

8 Net income/(expenditure) for the year

This is stated after charging:

	2020 £	2019 £
Depreciation	508	858
Accountancy fees	575	550
	<u>1,083</u>	<u>1,408</u>

9 Analysis of staff costs, trustee remuneration and expenses and the cost of key management personnel

	2020	2019
	£	£
Salaries and wages	96,630	100,908
Social security costs	6,708	6,834
Pension costs	2,104	199
	<u>105,442</u>	<u>107,941</u>

No employees had employee benefits in excess of £60,000. Pension costs are allocated to activities in proportion to the related staffing costs incurred.

The charity trustees were not paid or received any other benefits from employment with the charity in the year, neither were they reimbursed expenses during the year. No charity trustee received payment for professional or other services supplied to the charity.

The key management personnel of the charity comprise the trustees, and the Chief Executive Officer. The total employee benefits of the key management personnel were £ 38067 (2019 £39710)

10 Staff Numbers

The average monthly headcount was 3 staff (2019: 4 staff)

11 Government Grants

Income from government grants comprises grants made by the local authority to fund the charitable activities of the organisation.

	2020	2019
	£	£
Royal Borough of Kensington & Chelsea	<u>150,450</u>	<u>150,450</u>

12 Corporation Tax

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13 Tangible Fixed Assets

	Land & Buildings £	Fixtures, Fittings & Equipment £	TOTAL £
Cost:			
As at 1 April 2019	1	27,963	27,964
Additions	-	-	-
As at 31 March 2020	<u>1</u>	<u>27,963</u>	<u>27,964</u>
Depreciation:			
As at 1 April 2019	-	27,457	27,457
Charge for the year	-	508	508
As at 31 March 2020		<u>27,965</u>	<u>27,965</u>
Net book value			
As at 1 April 2019	<u>1</u>	<u>507</u>	<u>507</u>
As at 31 March 2020	<u>1</u>	<u>-</u>	<u>-</u>

14 Debtors

	2020 £	2019 £
Trade debtors	-	-
Other debtors	-	-
Prepayments & accrued income	-	-
	<u>-</u>	<u>-</u>

15 Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	678	562
Other creditors and accruals	-	-
Taxation and social security costs	2,685	2,281
	<u>3,363</u>	<u>2,843</u>

16 Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance 1 April 2019	Income	Expenditure	Transfers	Funds 31 March 2020
	£	£	£	£	£
General Fund	38066	151,129	(143,119)	-	46,076
	<u>38066</u>	<u>151,129</u>	<u>(143,119)</u>	<u>-</u>	<u>46,076</u>

Analysis of movements in unrestricted funds- previous year

	Balance 1 April 2018	Income	Expenditure	Transfers	Funds 31 March 2019
	£	£	£	£	£
General Fund	48555	150,522	(161,011)	-	38,066
	<u>48555</u>	<u>150,522</u>	<u>(161,011)</u>	<u>-</u>	<u>38,066</u>

Name of Unrestricted Fund Description, nature and purposes of the fund

General Fund The free reserves of the charity

Analysis of movements in designated funds

	Balance 1 April 2019	Income	Expenditure	Transfers	Funds 31 March 2020
	£	£	£	£	£
	10,000	-	-	-	10,000
	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,000</u>

Analysis of movements in designated funds- previous year

	Balance 1 April 2018	Income	Expenditure	Transfers	Funds 31 March 2019
	£	£	£	£	£
	-	10,000	-	-	10,000
	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>10,000</u>

Name of Restricted Fund Description, nature and purposes of the fund

Contractual Commitment Fund

Analysis of movements in restricted funds

	Balance 1 April 2019	Income	Expenditure	Transfers	Funds 31 March 2020
	£	£	£	£	£
	10,000	-	8,100	-	1,900
	<u>10,000</u>	<u>-</u>	<u>8,100</u>	<u>-</u>	<u>1,900</u>

Analysis of movements in restricted funds- previous year

Balance 1 April 2018	Income	Expenditure	Transfers	Funds 31 March 2019
£	£	£	£	£
	10,000	-	-	10,000
-	10,000	-	-	10,000

Name of Restricted Fund Description, nature and purposes of the fund

Capacity building post Grenfell Tower fire

Analysis of net assets between funds

Fund balances at 31 March 2020 are represented by:

	Unrestricted Funds	Designated Funds	Restricted Funds	TOTAL
	£	£	£	£
Tangible Fixed Assets		-	-	
Current Assets	49,440	10,000	1,900	61,340
Creditors; Amounts falling due within one year	(3,364)	-	-	(3,364)
	46,076	10,000	1,900	57,976

Analysis of net assets between funds - previous year

Fund balances at 31 March 2019 are represented by:

	Unrestricted Funds	Designated Funds	Restricted Funds	TOTAL
	£	£	£	£
Tangible Fixed Assets	508	-	-	508
Current Assets	40,401	10,000	10,000	60,401
Creditors; Amounts falling due within one year	(2,843)	-	-	(2,843)
	38,066	10,000	10,000	58,066