

Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 March 2020  
for  
West India Committee

Sterling Partners Limited  
Chartered Accountants  
Chartered Tax Advisors  
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for the Year Ended 31 March 2020

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## West India Committee

### Report of the Trustees for the Year Ended 31 March 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2020. The trustees have adopted the provisions of 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**

### **Objectives and aims**

The Object of the West India Committee is to promote the interests of:

- Agriculture
- Manufacturing Industries
- Trade

of the West Indies, Guyana and Belize to increase the general welfare of the people of those territories and their global diaspora through education, training, acting as an advocate, adviser and where necessary, as an umbrella organisation.

### **Our vision**

Our vision is to utilise the West India Committee in its capacity as a nongovernmental organisation, charity and trading vehicle to develop new, bespoke strategies to improve the general welfare and prosperity of West Indians both in the Caribbean and the societies in which they live and work globally.

### **WIC values**

The West India Committee seeks to develop sustainable prosperity amongst the West Indian community both in the Caribbean and within the societies in which they live and work globally, providing a means whereby West Indians may themselves resolve the issues that had hindered their progress for generations. The West India Committee believes in the values of a combination of good governance, economic diversification and Smart Aid coupled with local innovation and entrepreneurialism informed by an in depth comprehension of the culture and heritage of the region and its peoples.

### **Achievements and activities**

The West India Committee has continued to address the immense on-going challenges that various Caribbean nations and communities have faced during the course of this year, including the COVID-19 pandemic, the withdrawal of the United Kingdom from the European Union (Brexit), together with in-depth work in assisting Anguilla, a British Overseas Territory in the Caribbean, in its recovery from the worst hurricane on record, Hurricane Irma. These challenges, although immense, are not without precedent during the charity's 286-year history. This experience, coupled with the dedication of the current executive team and trustees, has proved invaluable in securing much-needed support for the region. This year we increased our interaction with the High Commissioners of the Caribbean in London and the Organisation of African, Caribbean and Pacific States (ACP) in Brussels, forming new relationships, harmonising our work and developing ways in which the West India Committee may best assist the Caribbean today, through the strategic use of its unique resources. In March, due to the coronavirus pandemic, the charity moved to the routine of its staff working from home. The charity did not furlough any members of staff due to the extremely high demand for its work that has been met without interruption, despite the challenging conditions arising from the global pandemic.

## **OBJECTIVES AND ACTIVITIES**

### **Significant activities**

The West India Committee's flexibility and far-reaching charitable objects has allowed scope for a wide range of assistance to be provided to Caribbean communities in need both directly and through collaboration with fellow charities, institutions, NGOs, government departments and the UK parliament in general, including through the valuable auspices of select committees. With the inevitable loss of institutional knowledge due to the high turnover of staff within the UK Government, the tried and tested work of the West India Committee has filled a void, overcoming the many and various hurdles that continue to hinder access to sustainable prosperity for West Indians throughout the world. Since the eruption of the 'Windrush scandal' in the UK in April 2018, the West India Committee has been part of the UK Government led 'Windrush Stakeholder Advisory Group,' advising the Home Office on the Windrush Compensation Scheme and using the charity's wealth of West Indian knowledge and experience to inform its work. This has included community roundtable discussions, together with extensive media output such as televised interviews, print and radio, all of which has been designed to raise awareness of the government led initiatives and to invite much-needed debate. During 'Black History Month,' we made a concerted effort to share material online from our archive on the subject, and hosted a government minister in the library as part of their efforts to celebrate the month. We also prepared online material for the public to use for education during nationwide lockdown throughout the COVID-19 pandemic, which proved popular ([https://twitter.com/WI\\_Committee/status/1244911892000374784](https://twitter.com/WI_Committee/status/1244911892000374784)).

The West India Committee's work on behalf of the London Office of the Government of Anguilla through advocacy, advice, and acting as an umbrella organisation, has proved effective for the British Overseas Territory, providing an alternative model for its representation both in the UK, EU and overseas during an extremely taxing episode in the run up to Brexit, given the political climate in the United Kingdom, and the limited awareness of the island's position as a nation with direct borders with two Outermost Regions of the EU, that warranted specific consideration and preparation, given the deep-seated symbiotic relationship between Anguilla and the neighbouring French and Dutch islands. A series of white papers prepared by the West India Committee (<http://westindiacommittee.org/category/wic-circulars/>) in conjunction with the Government of Anguilla have been well received globally, and have proved invaluable in educating the UK parliament and government on the realities of the island's relationships with its EU related neighbours with which the territory has shared a common socio-economic relationship for generations. The West India Committee enjoyed very good relations with the current UK Government and its cabinet members, particularly during the latter part of the year, including the Home Secretary, with whom the charity has worked on Hurricane Irma at the United Nations, and continues to work with in respect of the Windrush scandal. The West India Committee submitted a number of papers to the Special Advisers (Spads) of the Prime Minister and Foreign Secretary, including a paper offering potential solutions to the Irish backstop question in relation to 'Brexit' (the UK's withdrawal from EU membership) based on the relationship between Anguilla, Saint Martin and Sint Maarten, which also acted as a reminder to those in charge of Anguilla's situation in relation to Brexit. On 7 October 2019, the charity also published our Anguilla: Get Ready For Brexit paper (<https://westindiacommittee.org/brexit-no-deal-contingency-anguilla/>), in preparation for a 'no deal' withdrawal of the United Kingdom from the European Union. This paper was circulated throughout the island for the people of Anguilla so that they could prepare for any potential disruptions caused by Brexit in the light of their vulnerability as they recover from Hurricane Irma. According to the UK Government's No Deal Readiness Report, published on 8 October 2019, "The Crown Dependencies and Overseas Territories, including Gibraltar, are responsible for their own contingency planning and implementation in relation to the UK leaving the EU, whether that is with a deal or without." The onus was clearly placed on Anguilla to prepare for Brexit, deal or no deal, hence the timing of our paper being published was correct. We later met with the Secretary of State for Exiting the European Union to reinforce our concerns and highlight Anguilla's relationship with its EU neighbours, and met regularly with French and Dutch counterparts in Brussels to ensure they were aware of the specificities of Anguilla's position. In all instances, our work was welcomed.

## **OBJECTIVES AND ACTIVITIES**

During this financial year, the West India Committee has continued to monitor and support the UK Government funded recovery and rebuilding of Anguilla, following the devastation of Hurricane Irma. Furthermore, as of November 2019, 107 children had been born in Anguilla's only maternity ward, which WIC had raised funds to build following the destruction of substantial parts of the island's only hospital (<https://twitter.com/BlondelCluff/status/1197464912848719874>). The West India Committee continued to work with the Tottenham Hotspurs Foundation, who travelled to Anguilla three times (once with West India Committee staff) to conduct an ongoing project, Spurred On (funded by the Premier League), designed to assist young people in their pursuit of a career, employment and training through sport and specifically, football. This project, which included participants from French and Dutch Saint Martin, was of particular significance to continuing the mutually beneficial relationship between Anguilla and Saint Martin, whose French and Dutch players were forced to play football in Anguilla given the level of destruction on their island. The charity met with the Prince's Trust and Belmond, who currently owned Cap Juluca, the flagship hotel in Anguilla and La Samanna in Saint Martin, to discuss ways in which joint training and mentoring of young Anguillians could be conducted at these hotels. The charity worked with the Royal College of Arms in London and the people of Anguilla, through a nationwide competition, to produce a comprehensive Coat of Arms for the British Overseas Territory, which has now received Royal approval from Her Majesty Queen Elizabeth II. The West India Committee has also dealt with numerous immigration and visa cases for Anguillians and other UK nationals. For the first time ever, Anguilla was invited to lay a wreath at the Cenotaph during Remembrance Sunday, courtesy of our Chief Executive, Mrs Blondel Cluff CBE, in her capacity as the Representative of the Government of Anguilla Overseas. When the coronavirus pandemic took hold in early 2020, we worked quickly to coordinate and relay Government of Anguilla messaging around health, safety and travel restrictions to the general public.

The West India Committee's library and collection, that has been rendered more accessible to the public due to its return to the West India Committee Rooms, has been well received by the public globally, with the facility now being regularly used well beyond the confines of academia. Visitors to the library have included High Commissioners, Governors-General and students from around the world. Similarly, our National Lottery Heritage Fund projects, The Caribbean's Great War and West Indians: Forefather of the Metropolitan Police (<https://westindiacommittee.org/historyheritageculture/>) have generated global interest in the heritage of both the region and the Committee, supported by free online access to digitalised elements of the charity's library and collection, film, e-books and educational material which has been accessed by thousands, both in the UK and Caribbean to date. The legacy of these projects continues, an example being the West India Committee being asked to present on the Thames River Police project at the Canal Museum this year, as well as delivering lectures on the subject to local branches of the Inland Waterways Association and amateur history societies, some of whom kindly made donations to the Committee. During this financial year we began scoping out a new heritage project, The West Indian Soldier, which is tracking the important contributions of Caribbean soldiers in the British Army throughout history in this joint initiative with the National Army Museum. The project is showcasing the charity's UNESCO inscribed collection and library that includes important primary source material on the military history of the Caribbean, examples include Oliver Cromwell's 'taking' of Jamaica in 1655, the founding of the British West Indies Regiment for which WIC acted as an administrative body throughout the First World War, together with numerous other important, little known aspects of West Indian heritage spanning 1,500 years. The National Lottery Heritage Fund is funding this project that centres upon a temporary exhibition at the National Army Museum, who are also contributing financially to the project. The project will also encompass a series of conferences, films and educational material made freely available to the Secondary schools of England and Wales as a means of enriching and diversifying the curriculum to better reflect the diverse communities that now comprise the UK. In March 2020, WIC gave the renowned Melliush Lecture at the invitation of the City of London, using contemporaneous material from the WIC's archive and library to show the commercial and social links between the City of London and the Caribbean region, which was a huge success and another example of the charity sharing the knowledge within its unique collection (<https://twitter.com/BlondelCluff/status/1234788454879416321>). WIC also created an accompanying pamphlet which we publicised on social media can be downloaded from our website (<https://twitter.com/BlondelCluff/status/1255046311327469568>).

During the year, the West India Committee was invited by the Commonwealth War Graves Commission to join its Special Committee to Review Cases of Non-Commemoration that will ultimately produce a blueprint for commemorating the uncommemorated. This work is on-going and is intended to culminate in public report during the course of 2021. We also continue to support the Remembrance Trust in their mission to find and restore monuments and graves of military personnel worldwide, dated prior to 1914.

## **OBJECTIVES AND ACTIVITIES**

This year we have continued to work towards diversifying our funding sources, with the aim of ensuring the charity is more resilient to unforeseen or external shocks. We would like to thank our former funders, the Cayo Foundation, and current supporters, the Lund Trust, National Lottery Community Fund, National Lottery Heritage Fund and the Garfield Weston Foundation for their support this year. We would also like to thank and pay tribute to Lord Ashcroft, who stepped down as President this year after nearly a decade of dedicated personal support during critical years for the charity's rejuvenation and repositioning. Ultimately, the time to secure a permanent home for the charity, permitting permanent, easy public access to its services and resources that have been inscribed by UNESCO as a Memory of the World, second only to a World Heritage Site, must now be a goal to be pursued in the short to medium term, adding stability to the only Royal Charter institution of its kind in the UK at a time when its work on inclusion and levelling up is in huge demand throughout the UK. This year the West India Committee commenced work to identify suitable locations, and the potential to remain in its present location that once housed the West Indian Club that the charity administered from the mid 1800's. The current office in Whitehall Court is therefore not only of historic relevance to the charity, but is located in a neutral postcode that does not present barriers for vulnerable young West Indians, moreover, it has the added advantage of being in close proximity to the government departments with which we work, enhancing our interaction with government due to the convenient logistics. As such, a permanent home in this setting and location would be preferable.

Over the past years, many of the young members of staff that have joined the West India Committee have come from unemployment and other challenging circumstances such as homelessness. By providing them with support, experience, training and employment tailored to their interests and strengths, together with a steady income, our organisation has sought to realise their professional aspirations, launching many on a successful pathway. The charity supports the development of their skills, confidence and employability by providing them with professional experiences. This has proved to be a rare approach that few of their peers, of a similar age, are experiencing elsewhere. This makes a fundamental difference to the lives and future prospects of these young individuals who include people from a wide range of communities, whilst at the same time teaching them about the Caribbean and instilling respect for and appreciation of the region and its peoples. Some remain working with us to this day, whilst others have moved on to bright futures elsewhere having attained qualifications, including Masters degrees and professional qualifications due the support the charity provides. To this end, the charity is unique in focusing on this often-overlooked cohort of untapped potential and propelling them into professional employment and further education that will lead them into the professions.

The West India Committee continues its tradition as a publisher of works on the Caribbean and supported the Cayman Islands as they sought to improve their profile through the authorship and publication of *Beloved Isles Cayman*, *The History and Heritage of the Cayman Islands* to the present day that was accompanied by educational material for use in the territory. WIC also produced a book on Anguilla, *50 Things you didn't know about Anguilla*, which was sold to many of the top hotels on the island as a means of fundraising for the charity. The West India Committee Circular was re-launched on a quarterly basis and is available for free on our website.

To conclude, the work of the West India Committee during the 2019/2020 financial year continued to improve the general welfare of the peoples of the Caribbean and the societies in which they live and work globally through the auspices of education, training, advice, advocacy and where necessary, the West India Committee acting as an umbrella organisation.

### **Social responsibility**

The West India Committee is dedicated to ensuring our outlook in business and diplomacy is tied in with our philosophy of always being socially responsible. Ensuring people in the Caribbean and West Indians globally prosper is centrally important to the Committee, we aim to promote social cohesion in all ventures undertaken. We believe this prosperity is only achievable through education and training and we ensure that those two essential aspects of human development are incorporated into all our projects and work.

### **Public benefit**

The Trustees confirm that they have complied with their duty under Section 17(5) of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit. The West India Committee carries out a wide range of activities in furtherance of its charitable objectives, as explained above. Where possible we have attempted to quantify the number of direct beneficiaries, and we also believe the community-building aspects of these activities provide benefit to the wider public both in the areas where we work and beyond.

## **OBJECTIVES AND ACTIVITIES**

### **Financial review**

The charity's income increased by 7.99% to £328,076 for the financial year ending 31st March 2020 (2019: £303,804). This resulted in net increase in funds of £99,900 for the year (2019: decrease in funds by £88,912).

Overall expenditure on charitable activities had decreased to £228,176 (2019: £392,716).

The WIC's financial strategy continues to be to seek operational efficiencies to further drive down overhead costs and to increase income from existing charitable activities, as well as seeking to exploit new sources of income e.g. to support the delivery of its core objectives.

### **Reserve**

The trustees' policy is that the balance of reserves held by WIC should be equal to between one and three months of the organization's running costs, which in monetary terms means approximately £20k to £60k based on the figures in these accounts. The trustees believe this level of reserves will provide short term financial stability and allow time to secure alternative sources of funding, in the event of a significant drop in income.

During the period reserves, which are shown as unrestricted funds in the balance sheet, rose from £50,197 to £130,618 and at the end of the period they were equivalent to approximately 6.5 months expenditure. This shows a stable development over the last two years and is within the 1-3 month target range.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The West India Committee (WIC) was registered as a UK charity in 1969 and incorporated by Royal Charter in 1904. The Royal Charter as amended by Supplemental Charters dated 12th December 1972 and 26th August 1977 and rules adopted on the 29th November 1948, together with the conventions and practices thereunder governs WIC. Under the terms of the said Royal Charter, WIC is constituted as a company limited by guarantee, as defined by the Companies Act 2006.

### **Recruitment and appointment of new trustees**

The Directors of the Charity are also Charity Trustees for the purposes of Charity Law. The Directors of the Charity are referred to in this report as Trustees.

The Board of Trustees may also appoint any member of the Charity to be a Trustee, either to fill a vacancy, or to increase their number.

### **Organisational structure**

WIC has a Board of Trustees, who meets a minimum of twice a year. Trustees come from a variety of backgrounds and share the core objective of promoting the general welfare of the peoples of the West Indies and the societies in which they live and work. Each Trustee is a Director of WIC and provides their services on a voluntary basis.

The Board of Trustees is responsible for approving the Strategic Plan of WIC, as recommended by the Chief Executive. The Trustees are also responsible for ensuring that WIC's resources are correctly expended in pursuit of its charitable objective. The Board of Trustees has delegated daily management of WIC to the Chief Executive.

One standing committee, namely the Finance Sub-Committee of WIC, supports the Board of Trustees. Its membership comprises the President, a Trustee and the Chief Executive.

### **Induction and training of new trustees**

New Trustees have an informal induction with the Chief Executive, during which their role and legal responsibilities are explained.

All members of the Board of Trustees are experienced in the role of Trustee of a small charity and familiar with the Caribbean, its peoples and their needs.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Company number**

(England and Wales)

West India Committee

Report of the Trustees  
for the Year Ended 31 March 2020

**Registered Charity number**

258545

**Registered office**

Suite 53  
3 Whitehall Court  
Whitehall  
London  
SW1A 2EL

**Trustees**

Lord M Ashcroft (resigned 31.10.2019)  
Mr P Odle  
Maj. D Rankin-Hunt  
Mr P Beckingham  
Sir R Williams (appointed 1.7.2020)

**Independent Examiner**

Narges Cyroos BSc FCA  
Chartered Accountant  
Sterling Partners Limited  
Chartered Accountants  
Chartered Tax Advisors  
2nd Floor, Grove House  
774-780 Wilmslow Road  
Didsbury  
Manchester  
Greater Manchester  
M20 2DR



Approved by order of the board of trustees on ..... and signed on its behalf by:

David Rankin-Hunt ..... 12/01/2021.....  
Trustee



Independent Examiner's Report to the Trustees of  
West India Committee

**Independent examiner's report to the trustees of West India Committee ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2020.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Chartered Accountant which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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
4. 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 (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Narges Cyroos BSc FCA  
Chartered Accountant  
Sterling Partners Limited  
Chartered Accountants  
Chartered Tax Advisors  
2nd Floor, Grove House  
774-780 Wilmslow Road  
Didsbury  
Manchester  
Greater Manchester  
M20 2DR

Date: 12/01/2021.....

West India Committee

Statement of Financial Activities  
for the Year Ended 31 March 2020

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	279,028	48,400	327,428	303,804
Other trading activities	3	648	-	648	-
<b>Total</b>		<u>279,676</u>	<u>48,400</u>	<u>328,076</u>	<u>303,804</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Governance costs	4	3,600	-	3,600	3,000
Other		195,655	28,921	224,576	389,716
<b>Total</b>		<u>199,255</u>	<u>28,921</u>	<u>228,176</u>	<u>392,716</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>80,421</u>	<u>19,479</u>	<u>99,900</u>	<u>(88,912)</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>50,197</u>	<u>26,405</u>	<u>76,602</u>	<u>165,514</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>130,618</u></u>	<u><u>45,884</u></u>	<u><u>176,502</u></u>	<u><u>76,602</u></u>

The notes form part of these financial statements

West India Committee

Balance Sheet  
31 March 2020

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	1,270	-	1,270	3,032
<b>CURRENT ASSETS</b>					
Debtors	10	24,000	-	24,000	24,268
Cash at bank		114,064	45,884	159,948	78,859
		<u>138,064</u>	<u>45,884</u>	<u>183,948</u>	<u>103,127</u>
<b>CREDITORS</b>					
Amounts falling due within one year	11	(8,716)	-	(8,716)	(29,557)
<b>NET CURRENT ASSETS</b>		<u>129,348</u>	<u>45,884</u>	<u>175,232</u>	<u>73,570</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>130,618</u>	<u>45,884</u>	<u>176,502</u>	<u>76,602</u>
<b>NET ASSETS</b>		<u>130,618</u>	<u>45,884</u>	<u>176,502</u>	<u>76,602</u>
<b>FUNDS</b>	13				
Unrestricted funds				130,618	50,197
Restricted funds				45,884	26,405
<b>TOTAL FUNDS</b>				<u>176,502</u>	<u>76,602</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 12/01/2021 and were signed on its behalf by:



Trustee

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on cost
Computer equipment	- 25% on cost

### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

### **Vat**

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

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2020**2. DONATIONS AND LEGACIES**

	2020	2019
	£	£
Donations	279,028	303,229
Gift aid	-	575
Grants received	48,400	-
	<u>327,428</u>	<u>303,804</u>

During the year the Charity was in receipt of the grants and donations in support of the following activities:

	Core	West Indian Soldier
Cayman Islands Government	4,507	
Government of Anguilla	50,326	
Cayo Foundation	70,000	
Lund Trust	50,000	
Garfield Weston Foundation	96,875	
National Lottery		48,400
Membership and miscellaneous other donations	7,320	
	<u>279,028</u>	<u>48,400</u>

This year the charity has continued to work towards diversifying its funding sources, with the aim of ensuring the charity is more resilient to unforeseen or external shocks.

The Charity was in receipt of the grant, the West Indian Soldier, from the National Lottery Heritage Fund.

The West Indian Solider, which is tracking the important contributions of Caribbean soldiers in the British Army throughout history in this joint initiative with the National Army Museum.

**3. OTHER TRADING ACTIVITIES**

	2020	2019
	£	£
Book sales	648	-
	<u>648</u>	<u>-</u>

**4. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £
Governance costs	3,600
Other	224,576
	<u>228,176</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2020

**5. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2020	2019
	£	£
Depreciation - owned assets	1,762	3,336
Other operating leases	48,000	35,512
	<u>48,000</u>	<u>35,512</u>

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2020 nor for the year ended 31 March 2019.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2020 nor for the year ended 31 March 2019.

**7. STAFF COSTS**

	2020	2019
	£	£
Wages and salaries	127,000	142,999
Social security costs	10,954	12,084
Other pension costs	2,957	2,027
	<u>140,911</u>	<u>157,110</u>

The average monthly number of employees during the year was as follows:

	2020	2019
Management	1	1
Operations	2	4
	<u>3</u>	<u>5</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2020	2019
£60,001 - £70,000	1	-
	<u>1</u>	<u>-</u>

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	208,513	95,291	303,804
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Governance costs	3,000	-	3,000
Other	242,628	147,088	389,716
	<u>245,628</u>	<u>147,088</u>	<u>392,716</u>
<b>Total</b>	<b>245,628</b>	<b>147,088</b>	<b>392,716</b>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2020**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>NET INCOME/(EXPENDITURE)</b>	(37,115)	(51,797)	(88,912)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	87,312	78,202	165,514
<b>TOTAL FUNDS CARRIED FORWARD</b>	50,197	26,405	76,602

**9. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2019 and 31 March 2020	5,975	16,846	22,821
<b>DEPRECIATION</b>			
At 1 April 2019	4,288	15,501	19,789
Charge for year	844	918	1,762
At 31 March 2020	5,132	16,419	21,551
<b>NET BOOK VALUE</b>			
At 31 March 2020	843	427	1,270
At 31 March 2019	1,687	1,345	3,032

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2020 £	2019 £
Rent deposit	24,000	24,000
VAT	-	268
	24,000	24,268

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2020**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2020	2019
	£	£
Social security and other taxes	3,941	4,333
Pension creditor	575	349
Deferred income	-	21,875
Accrued expenses	4,200	3,000
	<u>8,716</u>	<u>29,557</u>

Deferred income stated above relates to income received from donors which is subject to restrictions which prevent their use until a later date.

**12. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2020	2019
	£	£
Within one year	48,000	48,000
Between one and five years	108,000	156,000
	<u>156,000</u>	<u>204,000</u>

**13. MOVEMENT IN FUNDS**

	At 1.4.19	Net movement in funds	At 31.3.20
	£	£	£
<b>Unrestricted funds</b>			
General fund	50,197	80,421	130,618
<b>Restricted funds</b>			
Restricted fund	26,405	19,479	45,884
	<u>76,602</u>	<u>99,900</u>	<u>176,502</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	279,676	(199,255)	80,421
<b>Restricted funds</b>			
Restricted fund	48,400	(28,921)	19,479
	<u>328,076</u>	<u>(228,176)</u>	<u>99,900</u>



Notes to the Financial Statements - continued  
for the Year Ended 31 March 2020

## 13. MOVEMENT IN FUNDS - continued

## Comparatives for movement in funds

	At 1.4.18 £	Net movement in funds £	At 31.3.19 £
<b>Unrestricted funds</b>			
General fund	87,312	(37,115)	50,197
<b>Restricted funds</b>			
Restricted fund	78,202	(51,797)	26,405
<b>TOTAL FUNDS</b>	<u>165,514</u>	<u>(88,912)</u>	<u>76,602</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	208,513	(245,628)	(37,115)
<b>Restricted funds</b>			
Restricted fund	95,291	(147,088)	(51,797)
<b>TOTAL FUNDS</b>	<u>303,804</u>	<u>(392,716)</u>	<u>(88,912)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.18 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
General fund	87,312	43,306	130,618
<b>Restricted funds</b>			
Restricted fund	78,202	(32,318)	45,884
<b>TOTAL FUNDS</b>	<u>165,514</u>	<u>10,988</u>	<u>176,502</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2020

**13. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	488,189	(444,883)	43,306
<b>Restricted funds</b>			
Restricted fund	143,691	(176,009)	(32,318)
<b>TOTAL FUNDS</b>	<u>631,880</u>	<u>(620,892)</u>	<u>10,988</u>

**14. RELATED PARTY DISCLOSURES**

The Charity received contributions from the Government of Anguilla during the year as stated in Note 2 (2019: £45,530). Blondell Cluff was also the representative to Government of Anguilla for UK and EU during the year.

**15. INDEPENDENT EXAMINER REMUNERATION**

The independent examiner remuneration for the year was £3,600 (2019: £3,000).

**16. KEY MANAGEMENT PERSONNEL**

The trustees consider the board of trustees together with Mrs Blondel Cluff its key management personnel.

Salaries for the key management personnel in the year was £60,000 (2019: £56,638).

West India Committee

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2020

	2020 £	2019 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	279,028	303,229
Gift aid	-	575
Grants received	48,400	-
	<hr/>	<hr/>
	327,428	303,804
<b>Other trading activities</b>		
Book sales	648	-
	<hr/>	<hr/>
<b>Total incoming resources</b>	328,076	303,804
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	127,000	142,999
Social security	10,954	12,084
Pensions	2,957	2,027
Other operating leases	48,000	35,512
Insurance	304	221
Light and heat	791	258
Telephone	6,558	7,361
Postage and stationery	1,472	1,698
Business rates	2,470	4,694
Office expenses	3,833	7,466
Accountancy and legal	6,908	2,862
Subscription	3,624	4,508
Computer services	4,461	4,646
Printing and advertising	3,819	4,502
Travel and subsistence	2,501	9,395
Books & Research	427	504
Relocation	-	5,203
Computer equipment	1,762	3,336
Bank Charges	335	450
Grants to institutions	-	139,990
	<hr/>	<hr/>
	228,176	389,716
<b>Support costs</b>		
<b>Governance costs</b>		
Independent examination	-	3,000
	<hr/>	<hr/>
<b>Total resources expended</b>	228,176	392,716
	<hr/>	<hr/>
<b>Net income/(expenditure)</b>	99,900	(88,912)
	<hr/>	<hr/>

This page does not form part of the statutory financial statements