

Company number - 07867225  
Charity number - 1146677

**WESTGATE COMMUNITY TRUST (CANTERBURY) LTD**  
( A Company Limited by Guarantee)

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2016**

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**WESTGATE COMMUNITY TRUST (CANTERBURY) LTD**

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**TRUSTEES AND STRATEGIC REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2016**

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**Trustees**

The members of the Management Committee of the Trustees during the year ended 31 December 2016 and to the date of their report were:

Imogen Morizet

Lydia Jackson

Alan Holmes (deceased 3 June 2017)

Jane Brooke

Fahmeeda Rashid

David Wilson

James Flanagan (appointed 16 November 2016)

**Centre Manager**

David Moore

**Administrator**

Alice Bryant

**Registered office**

Westgate Hall

Westgate Hall Road

Canterbury

Kent

CT1 2BT

**Independent Examiner**

Mr A G B Scott

17 Old Dover Road

Canterbury

Kent

CT1 3JB

**Company number**

07867225

**Charity number**

1146677

**TRUSTEES AND STRATEGIC REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2016**

The Trustees, who are also the directors of Westgate Community Trust (Canterbury) Limited ("the Charity") for the purposes of company law and comprise the management committee, are pleased to present their annual report together with the financial statements of the Charity for the year ending 31 December 2016 which are also prepared to meet the requirements for a directors' report and financial statements for the purposes of the Companies Act 2006.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charitable company's memorandum and articles, the Companies Act 2006, 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 as amended by Update Bulletin 1 (issued on 2 February 2016) and FRS 102.

**Structure, governance and management****a) Constitution**

The charitable company is registered as a charitable company limited by guarantee and was set up by a Memorandum and Articles of Association on 1 December 2011 and became a registered charity on 29 March 2012.

The reference and administration information is set out on page 1 of the financial statements.

**b) Method of appointment or election of trustees**

The management of the charitable company is the responsibility of the trustees who are elected and co-opted under the terms of the Memorandum and Articles of Association.

**c) Policies adopted for the induction and training of trustees**

New trustees are on appointment supplied with copies of all documents necessary and relevant guidance in order for them to understand their role. In addition the charitable company relies upon the guidance issued by the Charities Commission and Community matters (the National Federation of Community Association) in relation to decision making. There is a formal scheme for training trustees run in association with Community matters. All necessary Trustees have been chosen with a view of them providing the charitable company with a range of skills expedient to setting up, development and manage the running of the Westgate Community Trust (Canterbury) Ltd.

**d) Organisation structure and decision making**

The charitable company has a Board of Trustees which meet regularly. Between board meetings, necessary decisions taken and actions are the responsibility of the Chair, and the individual Directors.

**e) Risk assessment**

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

**Objectives and Activities**

In February 2014 Canterbury City Council granted the Trust a 99 year lease to Westgate Hall through the process of community asset transfer.

The objectives and activities of the charitable company, as defined in the Articles of Association, are twofold:

1) The preserving, maintenance and management of the building known as The Westgate Hall, Canterbury, Kent, for the benefit of the people of Canterbury and its districts as a community and leisure centre without distinction of disability, sex, colour, race, political, religious or other opinions by associating the local authorities, public, private and voluntary organisations, and inhabitants, in a common effort to provide facilities in the interests of education, social welfare, recreation and leisure-time occupation with the object of building community and thereby improving the conditions of life of the above inhabitants.

2) To further such other charitable purposes for the benefit of the said inhabitants as may from time to time be determined.

**TRUSTEES AND STRATEGIC REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2016**

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**Achievements and Performance**

During 2016, the Trust consolidated the achievements of 2015, the Trust's first full year of trading at Westgate Hall following refurbishment. By continuing to develop and refine systems and build networks and partnerships in the community, the Trust has further established the Hall as a unique centre within the City of Canterbury.

David Moore, Hall Manager since March 2015, has continued to work tirelessly to build the Hall's reputation as an excellent, versatile and dynamic venue supported by a first class team. The staff team's hard work and dedication, coupled with clear oversight and steering from the Board, have resulted in the Trust operating at a profit and able to repay the Small Business Booster Loan it received from Kent County Council on opening as a new business in 2014. Positive feedback from users and word spreading about the Hall's qualities as a venue have increased bookings, significant contributors to this success.

Reflecting the vision of the Trust's Objects, 2016 has seen the Hall consolidate long-standing relationships while, at the same time, broadening the range of users and activities to ensure these represent a cross-section of the city's communities. To this end, the staff and the Board have continued to work with Canterbury City Council, hirers, the local community and residents. Working with stakeholders to ensure noise at some of the larger events is controlled at acceptable levels without these impinging on the Hall's role as a multi-use community venue is an example of collaboration undertaken to embed the Hall in city life.

This year, some wonderful events returned to the Hall, drawing large audiences; for example, the Hall was the main stage for the City Sound Project city-wide music festival over the May Bank Holiday; it opened its doors to hundreds of visitors to the Kent Vegan Festival.

Long-standing users of the Hall have remained loyal; for example, Ceroc and Salsa dancers, the Skillnet cooking group, NHS blood donors, the monthly postcard fair, the record fair, Mystic Markets, the Canterbury Muslim Society and the National Childbirth Trust. Their vote of confidence has encouraged others to develop their events with us. New users included wrestling competitions, Acting Up, Wide Eyed Theatre Summer School.

Fund raisers have included the annual charity quiz of the Lee Evans Partnership (a firm specialising in Educational, Residential, Industrial and Commercial Design for Community, Ecclesiastical and Conservation projects), the Canterbury Festival and the Abbots Mill environmental project.

Among the conferences taking place at the Hall have been the East Kent Housing Conference (its second year at the Hall) and the University of Kent (UKC) Law School legal conference. The UKC has used our central location as the preparation space for graduation ceremonies (Arts, Business, Physical Science, English and Psychology), and annual dinners for the UKC Hockey, UKC Rugby and Lacrosse players. The Cathedral joined us when the Bishop of Dover supported our annual Christmas Fair and the St. Nicholas Parade which gathered at the Hall before processing through the city to the Cathedral.

We have also continued our partnership with the Community Chef project, an initiative which the Trust strongly supports. Working together with Job Centre Plus and Fare Share, this is an eight week programme to help young unemployed adults learn new skills as part of the Great Food Great Futures project.

The Hall has also been the concert venue of choice for Seth Lakeman, Dr John Cooper Clark, Last of the Kinks, Hayseed Dixie and Barclay James Harvest. The Open University held 11 exams at the Hall over the year and has booked for 2017. Thanks to organising eight wedding receptions, the Hall has launched its reputation as a venue suitable for wedding festivities; likewise birthday parties. Other events include: screening of Euro 2016 football matches with local television news and radio coming to the Hall for coverage; the City Wide Mission Christmas event; Ramadan celebrations; Hope for The Nations ministry church groups; Screen South public consultation and film showing related to its Heritage Lottery Funding; Turning Point consultation; and the annual getting-to-know your community festivity, The Big Lunch.

**TRUSTEES AND STRATEGIC REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2016**

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In addition to the above, as agreed in the Trust's 99-year lease to the Hall, it continues to fulfil its public role by hosting Canterbury City Council conferences and away days, as well as election counts and public consultations.

The Trust has also developed and initiated projects which reflect the community interests expressed in our initial business plan (2011).

In April (2016) the Trust launched its bi-monthly Farmers and Makers Market (first Saturday and third Sunday of the month) with a vintage café where market visitors and community members can meet. The aim is for the market to become a regular feature of Canterbury life, attracting and supporting local food producers and crafters in sharing their produce and skills. To maximise its reach and benefit from expert support we are members of Produced in Kent and Kent Farmers Market Association. This is also a forum for attract volunteers to work with the Trust and give local charities an opportunity to engage with the community.

Building on the success of the Trust's Heritage Lottery funded World War One commemorative event in November 2015, and drawing on the Hall's origins as a drill hall, we worked again with the University of Kent and the Gateways to the First World War in presenting a free screening of the UNESCO listed silent film, **The Battle of the Somme** (1916). The Imperial War Museums (IMW) and the Arts & Humanities Research Council also supported this event. The evening was of significant interest (250 in the audience) as it was one of few screenings, nationally, accompanied live with musicians playing the original 1916 musical score. 2017 will see planning for an event focussing on poetry and music written by British WW1 prisoners of war.

The Trust continues to develop and strengthen its excellent relationship with its neighbours and tenants, Curzon Cinemas. Curzon supports the Trust in marketing its events and when appropriate, opens the door connecting with the Hall to encourage a flow of customers.

Public Relations and Marketing: All our events are promoted and reported on in the local media (e.g. the Kentish Gazette, Index Magazine, the Canterbury Times, CSRfm); on our Facebook page (The Westgate Hall, Canterbury) and Canterbury community Facebook pages; via Twitter (over 2000 followers) and Instagram; in collaboration with the Canterbury BID digital and print publications, and on our website.

**Plans for future periods**

As the Trust grows, it must remain flexible in order to respond to changing community needs and interests. Targeted questionnaires will stimulate communication between the Trust and the community; feedback will help the Trust shape its strategies for the Hall and its role in Canterbury. Hosting a variety of profit-generating events will ensure the Trust's financial viability and thus enable the Trust to improve community activities and outreach.

Planning the next building phase is on the agenda for the next financial year as this will allow the Hall to resolve storage issues and maximise the versatility of the space.

The Trust has prioritised the recruitment of a Chief Executive in 2017-18 as the organisation grows and requires this strategic leadership to drive it forward and develop the Trust's vision. We will also continue to look at attracting a diverse range of Trustees and volunteers to the Trust. The Trust has been very fortunate to have benefited from the skills of the eclectic mix of individuals on the Board. Having undertaken a Trustee skill review the Trust will be looking to fill the gaps identified, whilst maintaining the open and inclusive approach which are the Board's trademark.

**Financial review**

The Trust has completed its second full year of operations. During this year we have continued to implement improvements to systems and records, which has allowed us to plan to implement a full financial accounting software package from January 1<sup>st</sup> 2017, which will further strengthen our systems and provide robust supervision of our financial position with improved reporting.

As noted last year, this provides a sound platform for the long term benefit of the Trust and the community we serve.

**TRUSTEES AND STRATEGIC REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2016**

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Revenues improved significantly over the year and performance in the early months of 2017 indicates that we have passed break even point and are operating with a small. Nonetheless, taken as a whole 2016 operations resulted in a financial deficit of £19,574 (2015: £54,171). All of this deficit is due to continuing depreciation of assets acquired with the Hall lease in 2013, which amounted to £41,003. The surplus before applying depreciation charges was therefore £21,429 on gross turnover of £166,734.

The net accounting position leaves net assets, including the Hall lease, of £799,636 (2015: £819,210) carried forward of which £NIL is restricted (2015: £7,449).

The Trust has had a positive cashflow through out the year and has not needed any overdraft facility. Indeed the Trust has paid off the bulk of a business booster loan from Kent County Council during 2016, and the remainder has been paid off in early 2017. This leaves the Trust in a strong cash position.

We have been assisted this year by the support and advice given by our accountant, Jennie Sherwood, and we are grateful for her assistance over the year.

The Trust is now looking forward to making further investments in the Hall and the services it provides, and these results provide a sound basis for larger capital loans or other fundraising as we move into the 2017-20 business plan period.

**Reserves**

The Trust has largely been able to maintain a cash-in-hand balance in excess of our target reserve figure of £28,000, despite making substantial loan repayments referred to above. Once the cash position has stabilised such that we have adequate working capital above the reserve figure, the Trust intends to create a specific separate account for the Reserves so that those funds are not confused with working capital at any point.

**Public benefit**

When considering the Westgate Community Trust (Canterbury) Ltd, the Trustees have complied with the duty in section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit. The Charity also meets the definition of a public benefit entity under FRS 102.

**Going Concern**

The Trustees have taken account of the document "Going Concern and Liquidity Risk", Guidance for Directors of UK Companies 2009, issued by the Financial Reporting Council and believe the charitable company is a going concern. This assessment is based upon the funding available, and income expected to be received from the services provided.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**TRUSTEES AND STRATEGIC REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2016**

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Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

The above report has been prepared in accordance with the special provisions relating to small companies within part 15 of the Companies Act 2006 and 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) as amended by Update Bulletin 1 issued on 2 February 2016.

This report was approved by the trustees on ~~20 September 17~~ and signed on their behalf by:

  
.....  
Lydia Jackson



I report on the accounts of the company for the year ended 31 December 2016, which are set out on pages 8 to 14.

**Respective responsibilities of directors and examiner**

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

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

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosure 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**

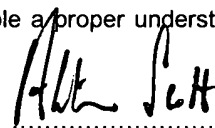
In connection with my examination, no matter had come to my attention:

- (a) which gives me reasonable cause to believe that, in any material respect, the requirements:
  - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and

- (ii) to prepare accounts which accord with the account records, comply with the account requirements of section 396 of the Companies Act 2006 and with the methods and principles of Account 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) as amended by Update Bulletin 1 (issued on 2 February 2016)

have not been met; or:

- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mr Alastair Scott, Accountant  
17 Old Dover Road  
Canterbury  
Kent  
CT1 3JB

Dated: 20 September 2017

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2016**

	Notes	Unrestricted Funds £	Restricted Funds £	2016 Total Funds £	2015 Total Funds £
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds:</b>					
<i>Voluntary Income</i>					
Donations	2	-	-	-	-
<i>Activities for generating funds</i>					
Fundraising income		-	-	-	-
Lease premium and associated fees		-	-	-	-
Events income		101,387	-	101,387	44,014
Bar and café income		47,351	-	47,351	26,731
Investment income		-	-	-	-
<b>Incoming resources from charitable activities:</b>					
Grants received	3	14,290	-	14,290	9,300
Membership fees		-	-	-	-
Other income		3,706	-	3,706	3,119
<b>TOTAL INCOMING RESOURCES</b>		<b>166,734</b>	<b>-</b>	<b>166,734</b>	<b>83,164</b>
<b>RESOURCES EXPENDED</b>					
<b>Cost of generating funds:</b>					
Fundraising costs		-	-	-	-
<i>Charitable activities:</i>					
Costs of charitable activities	4	92,031	3,438	95,469	49,726
Support costs	5	84,139	-	84,139	82,076
Governance costs	6	6,700	-	6,700	5,533
<b>TOTAL RESOURCES EXPENDED</b>		<b>182,870</b>	<b>3,438</b>	<b>186,308</b>	<b>137,335</b>
<b>NET INCOMING RESOURCES / (OUTGOING RESOURCES) BEFORE TRANSFERS</b>		<b>(16,136)</b>	<b>(3,438)</b>	<b>(19,574)</b>	<b>(54,171)</b>
Transfers between funds	11	4,011	(4,011)	-	-
<b>NET INCOMING / (OUTGOING) RESOURCES FOR THE YEAR</b>		<b>(12,125)</b>	<b>(7,449)</b>	<b>(19,574)</b>	<b>(54,171)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds at 1 January 2016		811,761	7,449	819,210	873,381
<b>TOTAL FUNDS AS AT 31ST DECEMBER 2016</b>		<b>799,636</b>	<b>-</b>	<b>799,636</b>	<b>819,210</b>

All activities are classed as continuing.

All recognised gains and losses are included in the statement of financial activities.

The notes on pages 10 to 14 form part of these financial statements.

**BALANCE SHEET  
AS AT 31 DECEMBER 2016**

	Notes	£	2016 £	£	2015 £
<b>Fixed Assets</b>					
Tangible fixed assets	8		779,060		818,920
<b>Current assets</b>					
Stock		791		5,034	
Debtors	9	5,476		20,522	
Cash at bank		37,880		27,301	
Cash in hand and floats		-		-	
		<u>44,147</u>		<u>52,857</u>	
<b>Creditors:</b> Amounts falling due within one year	10	<u>(23,571)</u>		<u>(52,567)</u>	
<b>Net current assets</b>			<u>20,576</u>		<u>290</u>
<b>Net assets</b>			<u><u>799,636</u></u>		<u><u>819,210</u></u>
<b>Represented by:</b>					
<b>Unrestricted funds</b>					
General fund	11		799,636		811,761
<b>Restricted funds</b>					
	11		-		7,449
<b>Total funds</b>			<u><u>799,636</u></u>		<u><u>819,210</u></u>


For the year ending 31 December 2016, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements on pages were approved and authorised for issue by the Board on 20 September 17 and signed on its behalf by:

  
Lydia Jackson

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2016**

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**1 Accounting policies****a) Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention and in accordance with the 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) as amended by Update Bulletin 1 issued on 2 February 2016 ("amended Charities SORP (FRS 102)"). No material uncertainties that may cast significant doubt about the ability of the company to continue as a going concern have been identified by the Trustees.

**Reconciliation with previous Generally Accepted Accounting Practice**

In preparing the accounts the Trustees have considered whether in applying the accounting policies required by FRS 102 and the amended Charities SORP (FRS 102) the restatement of comparative items was required. No such adjustments to total funds have been identified and no restatement of total funds brought forward has been made.

**b) Company status**

The charitable company is a company limited by guarantee. The members of the charitable company are the trustees named on page 1. In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charitable company.

**c) Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charitable company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the charitable company for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund where applicable.

**d) Incoming resources**

All incoming resources are included in the statement of financial activities when the charitable company is legally entitled to the income and the amount can be quantified with reasonable accuracy.

No amounts are included in the financial statements for services donated by volunteers.

Fundraising income is recognised when the income is receivable.

**e) Resources expended**

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. All expenditure includes attributable VAT which cannot be recovered. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Costs of generating funds include fundraising, publicity costs and non-charitable trading activities together with their related support costs.

Support costs are those costs incurred directly in support of expenditure on the objects of the charitable company and are allocated across charitable and non-charitable activities on a pro-rata basis guided by the value of attributable costs, unless they can be attributed directly, being a measurement considered representative of the specific input into each activity.

**f) Governance costs**

Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

All costs are allocated between the expenditure categories of the Statement of Financial Activity on a basis designed to reflect the use of the resource.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2016**
**g) Fixed assets**

Fixed assets are capitalised at cost and written off over their useful economic life. Improvements to property have been depreciated at a rate of 5% per annum straight line. Furniture and small equipment has been written off in the year in line with the Board's policy.

**h) Stock**

Stock, consisting of beverages for the bar, is held at cost.

**i) Cash Flow Statement**

In accordance with section 1A of FRS 102, the Charity is taking advantage of the small company exemption from preparing a cash flow statement.

**2 Voluntary income**

	Unrestricted funds £	Restricted funds £	2016 Total funds £	2015 Total funds £
Donations	-	-	-	-
	-	-	-	-
	-	-	-	-

**3 Grants received**

	Unrestricted funds £	Restricted funds £	2016 Total funds £	2015 Total funds £
DWP	14,290	-	14,290	-
Heritage Lottery grant	-	-	-	9,300
	14,290	-	14,290	9,300

**4 Costs of charitable activities**

	Unrestricted funds £	Restricted funds £	2016 Total funds £	2015 Total funds £
Cost of events	35,307	3,438	38,745	11,386
Wages and salaries	40,972	-	40,972	27,673
Pension payments	3,775	-	3,775	2,119
Equipment hire	6,309	-	6,309	-
Uniform	46	-	46	-
Small bar and other items	-	-	-	-
Advertising and marketing	759	-	759	3,048
Printing associated with advertising	1,257	-	1,257	-
Consultancy fees	3,606	-	3,606	5,500
	92,031	3,438	95,469	49,726

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2016**

**5 Support costs**

	Unrestricted funds £	Restricted funds £	2016 Total funds £	2015 Total funds £
Wages and salaries	12,665	-	12,665	8,624
Insurance	1,910	-	1,910	2,629
Licences	731	-	731	1,122
Office, stationery and printing costs	769	-	769	2,330
Small kitchen equipment items	-	-	-	407
Equipment and furniture	-	-	-	3,923
Cleaning, including equipment	2,643	-	2,643	2,136
Waste collection	1,682	-	1,682	613
Repairs and maintenance	4,492	-	4,492	3,882
Travel	-	-	-	113
Uniform related costs	-	-	-	114
Telephone	519	-	519	475
Rates and water	2,204	-	2,204	3,738
Light and heat	2,456	-	2,456	4,189
Sundry	25	-	25	4,680
Project payments	13,040	-	13,040	-
Depreciation - property improvements	41,003	-	41,003	43,101
	<u>84,139</u>	<u>-</u>	<u>84,139</u>	<u>82,076</u>

**6 Governance costs**

	Unrestricted funds £	Restricted funds £	2016 Total funds £	2015 Total funds £
Wages and salaries	2,808	-	2,808	2,156
Administration and meeting costs	-	-	-	-
Bookkeeping	1,600	-	1,600	740
Accountancy	792	-	792	472
Audit	450	-	450	1,750
Legal and professional fees	-	-	-	-
Bank charges	1,050	-	1,050	415
	<u>6,700</u>	<u>-</u>	<u>6,700</u>	<u>5,533</u>

**7 Trustee remuneration**

During the year three Trustees were reimbursed a total of £418 in respect of expenses incurred on behalf of the Charity which were then repaid (2015: £2,497.50).

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2016**

**8 Fixed assets**

	Improvements to premises £	Plant and Equipment £	Total £
Cost as at 1 January 2016	862,021	-	862,021
Additions	1,143	-	1,143
Disposals			-
Cost as at 31 December 2016	<u>863,164</u>	<u>-</u>	<u>863,164</u>
Accumulated depreciation as at 1 January 2016	43,101	-	43,101
Depreciation charge for the year	41,003	-	41,003
Depreciation on disposals	-	-	-
Accumulated depreciation as at 31 December 2016	<u>84,104</u>	<u>-</u>	<u>84,104</u>
Net book value as at 31 December 2016	<u>779,060</u>	<u>-</u>	<u>779,060</u>
Net book value as at 31 December 2015	<u>818,920</u>	<u>-</u>	<u>818,920</u>

**9 Debtors**

	2016 £	2015 £
Debtors	4,639	150
Prepayments	837	-
VAT recoverable	-	20,372
	<u>5,476</u>	<u>20,522</u>

**10 Creditors: amounts falling due within one year**

	2016 £	2015 £
Trade creditors	3,570	8,307
Accruals	-	1,365
KCC Business Booster Loan	15,000	42,500
VAT	5,001	-
Deferred income	-	395
	<u>23,571</u>	<u>52,567</u>

**11 Funds**

	01.01.16 £	Incoming resources	Outgoing resources	Fund transfers	31.12.16 £
General funds	811,761	166,734	(182,870)	4,011	799,636
<u>Restricted funds:</u>					
Heritage Lottery	7,449	-	(3,438)	(4,011)	-
Total funds	<u>819,210</u>	<u>166,734</u>	<u>(186,308)</u>	<u>-</u>	<u>799,636</u>

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2016**

**11 Funds (continued)**

Building improvements:

Grants were secured from various sources during the year towards the leasehold improvements carried out on the Westgate Hall premises. These grants were restricted to use on this project and were spent in full accordingly during the year.

Heritage Lottery

A grant was awarded by the Heritage Lottery Fund during 2015 for a project celebrating the WW1 History of Westgate Hall and its Community. This grant is to create exhibitions about WW1 in Canterbury and its surrounding area. The aim is to encourage families to record family WW1 related stories as well as stimulate public interest in the period. The project's legacy will be a film, photographs and research recording the events uploaded as a community resource on the Hall's website.

**12 Analysis of net assets between funds**

	General funds £	Restricted funds £	Total 2015 £
Fixed assets	779,060	-	779,060
Current assets	44,147	-	44,147
Current liabilities	<u>(23,571)</u>	<u>-</u>	<u>(23,571)</u>
Net assets as at 31 December 2016	<u>799,636</u>	<u>-</u>	<u>799,636</u>

**13 Taxation**

As a Charity, Westgate Community Trust (Canterbury) Limited is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen on the

**14 Liability of members**

The company is limited by guarantee, having no share capital and in the terms of the Memorandum of Association every member of the company undertakes to contribute to the assets of the company in the event of it being wound up while he or she is a member or, within one year after he or she ceases to be a member, such amount as may be required not exceeding one pound.