

# WHITSTABLE CASTLE TRUST

England & Wales · Charity number 1126553

## Details

---

**Status** Registered

**Legal form** Charitable company

**Company number** [06488972](#)

**Registered** 2008-11-04

**Register** [View on the Charity Commission register](#)

## Contact

---

**Address** Whitstable Castle  
Tower Hill  
Whitstable  
Kent  
CT5 2BW

**Phone** 01227281726

**Email** [enquiries@whitstablecastle.co.uk](mailto:enquiries@whitstablecastle.co.uk)

**Website** [www.whitstablecastle.co.uk](http://www.whitstablecastle.co.uk)

## Activities

---

**Objects:** TO PROMOTE FOR THE BENEFIT OF THE PUBLIC THE RENOVATION AND PRESERVATION OF WHITSTABLE CASTLE AND ITS GROUNDS ("THE CASTLE") AS A BUILDING OF SPECIAL ARCHITECTURAL AND HISTORICAL INTEREST. TO ADVANCE THE EDUCATION OF THE PUBLIC IN THE HISTORICAL AND ARCHITECTURAL VALUE OF THE CASTLE AND IN ITS RENOVATION AND PRESERVATION. TO PROMOTE FOR THE BENEFIT OF THE INHABITANTS OF WHITSTABLE AND VISITORS TO WHITSTABLE AND THE SURROUNDING AREA, WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING TOGETHER THE SAID RESIDENTS AND LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS.

**Activities:** To provide community facilities for Whitstable residents and visitors. To preserve and maintain the heritage building and gardens.

## Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Education/training, Arts/culture/heritage/science, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** The General Public/mankind

## Geography

- **Area of benefit:** INHABITANTS OF WHITSTABLE AND VISITORS TO WHITSTABLE AND THE SURROUNDING AREA
- Kent

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£712,338	£711,396	£133,984	31
2024-03-31	£815,331	£827,808	£52,740	25
2023-03-31	£767,299	£772,450	£65,217	25
2022-03-31	£796,989	£717,712	£70,368	20
2021-03-31	£408,356	£392,139	-	-

## Trustees

Name	Role	Appointed
CAROLYN JANINE PARRY		2023-05-10
Christine Humber		2024-05-01
David Frost		2025-04-10
Georgina Glover		2015-11-09
John Dennis		2024-10-15
LINDA MAY ANNABLE		
Matthew Northover		2022-02-02

**WHITSTABLE CASTLE TRUST**

England & Wales - Charity number 1126553

---

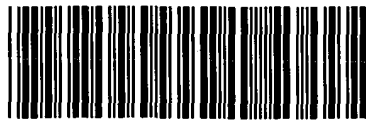
# Accounts

---

Charity registration number 1126553  
Company registration number 06488972 (England and Wales)

**THE WHITSTABLE CASTLE TRUST**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

SATURDAY



A10      \*AEHBZWD\*      #137  
COMPANIES HOUSE

# THE WHITSTABLE CASTLE TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

---

<b>Trustees</b>	Mrs L M Annable Ms G Glover Cllr Mr M Northover Mr AJ Farrow (Resigned 14 May 2025) Mrs CJ Parry Christine Humber Mr DR Frost (Appointed 10 April 2025) Mr J Dennis (Appointed 15 October 2025)
<b>Charity number</b>	1126553
<b>Company number</b>	06488972
<b>Independent examiner</b>	IPA GROUP LTD 128 High Street Heme Bay CT6 5JY

## THE WHITSTABLE CASTLE TRUST CONTENTS

---

	<b>Page</b>
Trustees' report	1 – 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 – 13

**THE WHITSTABLE CASTLE TRUST  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)  
FOR THE YEAR ENDED 31 MARCH 2025**

---

The trustees present their annual report and financial statements for the year ended 31 March 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

**Objectives and activities**

The charity is a charitable company limited by guarantee. It is governed by a memorandum and articles of association. Its objects are:

- to promote for the benefit of the public the renovation and preservation of Whitstable Castle and its grounds as a building of special architectural and historical interest.
- to advance the education of the public in the historical and architectural value of the castle and in its renovation and preservation.
- to promote for the benefit of the inhabitants of Whitstable and visitors to Whitstable and the surrounding areas, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and local authorities, voluntary and other organisation in a common effort to advance education and to provide facilities in the interest of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.

The trustees do not foresee any material change in the activities of the company.

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

**Achievements and performance**

**Financial review**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

**Structure, governance and management**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs L M Annable  
Ms G Glover Cllr  
Mr M Northover  
Mr AJ Farrow (Resigned 14 May 2025)  
Mrs CJ Parry  
Christine Humber  
Mr DR Frost (Appointed 10 April 2025)  
Mr J Dennis (Appointed 15 October 2025)

# THE WHITSTABLE CASTLE TRUST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2025*

---

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

### **Supplier payment policy**

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

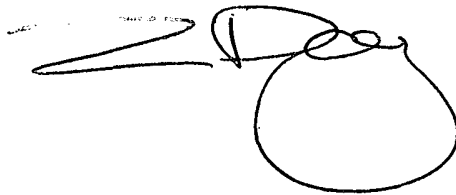
- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

The trustees' report was approved by the Board of Trustees.

Mrs CJ Parry

Chairman

Date: 24/11/2025

A handwritten signature in black ink, consisting of a series of loops and a long horizontal stroke extending to the left.

# THE WHITSTABLE CASTLE TRUST

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF THE WHITSTABLE CASTLE TRUST

---

I report to the trustees on my examination of the financial statements of The Whitstable Castle Trust (the charity) for the year ended 31 March 2025.

#### **Responsibilities and basis of report**

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

Ioana Cismaru FCCA  
IPA GROUP LTD  
128 High Street  
Herne Bay  
CT6 5JY

*Ioana Cismaru*

Dated: 24/11/2025

## THE WHITSTABLE CASTLE TRUST

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted fund £	Restricted funds £	31.3.25 Total Funds	31.3.24 Total Funds £
<b>Income and endowments from:</b>					
Donations and legacies	4	7,769	-	7,769	14,256
Charitable Activities	3	559,887	32,000	591,887	745,610
Other trading activities	5	106,343	-	106,343	51,230
Investments	6	1,792	-	1,792	1,660
Other income	7	4,547	-	4,547	2,575
<b>Total income</b>		<b>680,338</b>	<b>32,000</b>	<b>712,338</b>	<b>815,330</b>
<b>Expenditure on:</b>					
Charitable Activities	8	679,396	32,000	711,396	827,801
Taxation	12	-	-	-	7
<b>Total expenditure</b>		<b>679,396</b>	<b>32,000</b>	<b>711,396</b>	<b>827,808</b>
Net (expenditure)/income for the year/Net movement in funds		943	0	712,338 -	12,477
Fund balances at 1 April 2024		52,740	-	52,740	65,217
Designated fund – Refurbishment Reserve		80,301	-	-	-
<b>Fund balances at 31 March 2025</b>		<b>133,984</b>	<b>-</b>	<b>765,078</b>	<b>52,740</b>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# THE WHITSTABLE CASTLE TRUST

## BALANCE SHEET AS AT 31 MARCH 2025

		2025		2024	
	Notes	£	£	£	£
<b>Fixed Assets</b>					
Tangible assets	13		16,970		15,444
<b>Current assets</b>					
Stocks	14	17,663		26,494	
Debtors (including prepayments and accrued income)	15	19,603		35,067	
Cash at bank and in hand		179,929		187,625	
		<u>217,195</u>	-	<u>249,186</u>	
<b>Creditors: amounts falling due within one year</b>	16	<u>- 100,181</u>	-	<u>- 211,890</u>	
<b>Net current assets/(liabilities)</b>			<u>117,014</u>		<u>37,296</u>
<b>Total assets less current liabilities</b>			<u>133,984</u>		<u>52,740</u>
<b>Income funds</b>					
<b>Designated fund – Refurbishment Reserve</b>			80,301.10		
<b>Restricted funds</b>					1.00
Unrestricted funds			52,740.00		
Unrestricted funds - general			<u>133,984</u>		<u>52,741</u>
			<u>133,984</u>		<u>52,740</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

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

The financial statements were approved by the Trustees on 24/11/2025

Mrs CJ Parry  
Chairman  
Company registration number 06488972



# THE WHITSTABLE CASTLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS

*FOR THE YEAR ENDED 31 MARCH 2025*

---

### 1 Accounting policies

#### Charity information

The Whitstable Castle Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is Whitstable Castle, Tower Hill, Whitstable, Kent, CT5 2BW.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives. Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 1.5 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.

---

# THE WHITSTABLE CASTLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 1 Accounting policies

(Continued)

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	20% on cost
Computers	20% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Stocks

Stocks are stated at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.10 Taxation

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

#### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

## THE WHITSTABLE CASTLE TRUST

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

#### 3. Charitable activities

	Trading	Grounds upkeep and maintenance	Total 2025	Total 2024
	£	£	£	£
Catering	393,729	-	393,729	415,269
Venue hire and hospitality	130,178	-	130,178	221,119
Tea gardens	16,797	-	16,797	44,659
Plant sales	-	-	-	3,763
Local authority grants - tree removal	-	-	-	-
CJRS grants	-	-	-	-
Eat Out Grants	-	-	-	-
Viridor Grant	-	-	-	-
Charitable rental income	19,183	-	19,183	28,800
Standard earned income - CCC maintenance fund	-	32,000	32,000	32,000
	<u>559,887</u>	<u>32,000</u>	<u>591,887</u>	<u>745,610</u>
Analysis by fund				
Unrestricted funds - general	559,887	-	559,887	713,610
Restricted funds		32,000	32,000	32,000
	<u>559,887</u>	<u>32,000</u>	<u>591,887</u>	<u>745,610</u>
For the year ended 31 March 2024				
Unrestricted funds - general	713,610	-	713,610	713,610
Restricted funds	-	32,000	32,000	32,000
	<u>713,610</u>	<u>32,000</u>	<u>745,610</u>	<u>745,610</u>

# THE WHITSTABLE CASTLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 4. Donations and legacies

	Unrestricted funds general 2025 £	Unrestricted funds general 2024	Restricted funds 2025 £	Total 2024 £
Donations and gifts	4,406	8,951	-	8,951
Friends' membership	113	175	-	175
Tips and gratuities	3,250	5,130	-	5,130
Grants	-	-	-	-
	<u>7,769</u>	<u>14,256</u>	<u>-</u>	<u>14,256</u>

### 5. Other trading activities

	Unrestricted funds general 2025 £	Total 2024 £
fundraising events	<u>106,343</u>	<u>51,230</u>

### 6. Investments

	Unrestricted funds general 2025 £	Total 2024 £
Interest receivable	<u>1,792</u>	<u>1,660</u>

### 7. Other income

	Unrestricted funds general 2025 £	Total 2024 £
Insurance claims and other income	<u>4,547</u>	<u>2,575</u>

## THE WHITSTABLE CASTLE TRUST

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

#### 8. Expenditure on charitable activities

	Trading	Castle upkeep and administration	Grounds upkeep and maintenance	Total 2025	Total 2024
	2025	2025	2025		
	£	£	£	£	£
Depreciation and impairment	4,415	100		4,515	5,063
Staff costs	277,629	79,911	6,255	363,796	443,337
Catering supplies and equipment	136,841			136,841	181,978
Wedding and event costs	50,181			50,181	49,328
Laundry	6,455			6,455	3,039
Rates and Water		9,347		9,347	8,507
Insurance		26,856		26,856	23,885
Light and heat		23,042		23,042	29,912
Telephone		4,749		4,749	4,641
Printing, postage, stationery and advertising		1,319.23		1,319	4,593
Sundries		3		3	3
Castle and gate house expenses		20,690	25,745	46,435	49,012
Computer supplies		5,236		5,236	6,668
Maintenance		3,496		3,496	2,295
Increase in reserves		-		-	-
	475,521	174,751	32,000	682,272	812,261
Share of support costs (see note 9)	14,167	7,312	1,371	22,850	9,534
Share of governance costs (see note 9)	3,890	2,008	376	6,273	6,006
	493,578	184,070	33,747	711,396	827,801
<b>Analysis by fund</b>					
Unrestricted funds - general	493,578	184,070	1,747	679,396	795,800
Restricted funds	-	-	32,000	32,000	32,001
	493,578	184,070	33,747	711,396	827,801
<b>For the year ended 31 March 2024</b>					
Unrestricted funds - general	541,041	253,827	932		795,800
Restricted funds			32,000		32,001
	541,041	253,827	32,932		827,801

# THE WHITSTABLE CASTLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 9. Support costs

	Support costs	Governance costs	2025	2024
	£	£	£	£
Bank charges	7426		7,426	8259
Payroll and accounting costs	15424		15,424	1275
Legal and professional fees		3,873	3,873	3,606
Accountancy		2,400	2,400	2,400
	<u>22,850</u>	<u>6,273</u>	<u>29,124</u>	<u>15,540</u>

### 10. Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 11. Employees

#### Number of employees

The average monthly number of employees during the year was:

2025	2024
Number	Number
<u>31</u>	<u>25</u>

#### Employment costs

	2025	2024
	£	£
Wages and salaries	344,288	413,766
Social security costs	15,419	22,545
Other pension costs	4,089	7,026
	<u>363,796</u>	<u>443,337</u>

### 12. Taxation

	2025	2024
	£	£
Penalty for late submission		<u>7</u>

# THE WHITSTABLE CASTLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 13. Tangible fixed assets

	Plant & equipment	Computers	Total
	£	£	£
<b>Cost or valuation</b>			
At 1 April 2024	31681.69	1,239	32,921
Additions	6041	-	6,041
Disposals	-	-	-
At 31 March 2025	<b>37,723</b>	<b>1,239</b>	<b>38,962</b>
<b>Depreciation</b>			
At 1 April 2024	16338	1,139	17,477
Charge for the period on owned assets	4415	100	4,515
At 31 March 2025	<b>20753</b>	<b>1,239</b>	<b>21,992</b>
<b>Net book value</b>			
At 31 March 2025	<b>16,970</b>	<b>-</b>	<b>16,970</b>
At 31 March 2024	<b>15,344</b>	<b>100</b>	<b>15,444</b>

### 14. STOCKS

	2025	2024
	£	£
Stocks	17,663	26,494

### 15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	9,978	36,070
Other debtors	-	-
Prepayments and accrued income	9,625	1,003
	<b>19,603</b>	<b>35,067</b>

# THE WHITSTABLE CASTLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

---

### 16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other taxation and social security	16,930	19,506
Trade creditors	39,404	44,536
Other creditors	914	80,400
Accruals and deferred income	42,933	67,448
	<u>100,181</u>	<u>211,890</u>

### 17. RELATED PARTY DISCLOSURES

There were no disclosable related party transactions during the year (2024 - none)

**WHITSTABLE CASTLE TRUST**

England & Wales - Charity number 1126553

---

# Accounts

---

# **Whitstable Castle Trust 15<sup>th</sup> AGM**

**Held on Wednesday 1<sup>st</sup> May 2024 in the Mallendain Room**

**at 5pm**

**Present:** G.Glover (GG), L.Annable (LA), M.Northover (MN), C.Parry (CP), C.Humber (CH) and T.Farrow (TF) who had been delayed in traffic and arrived after the meeting started.

**Apologies:** R.Seijo (RS), J.Harrison (JH) and J.Law (JL), Chrissie Dolby, and Mary and Cliff Brown.

## **Minutes of the last AGM held on the 10<sup>th</sup> May 2023:**

These were agreed and in the absence of the Chairman RS were signed by the Treasurer GG.

## **Chairman's report:**

As the current chairman had expressed his wish to stand down at the AGM, GG gave a brief summary of what had been happening in the last year. At the end of March 2023 we were in credit but we had an in-year deficit of £8,909. It had been a challenging year and the business had not fully recovered from the impact of Covid and lockdown periods. We had a fall in the number of weddings and parties and usual activities were not held as people still seemed reluctant to socialise. However, grateful thanks must be given to all the staff who have continued to work hard throughout that year and even though there had been a number of staff changes this had not affected the running of the Castle. Thanks were expressed as well to the Volunteers in the Castle and gardens. Without their help we could not manage. Finally grateful thanks were expressed to all the Trustees, especially to those retiring at the AGM, for all their hours of work dealing with the running of the Castle business.

## **Financial Report for the year ending March 2023: (Copy attached)**

It was proposed by MN, seconded by LA and agreed to accept the financial statement for the year ending March 2023.

## **Appointment of Independent Examiners for the Trust for the year 2024/2025:**

It was proposed by CP and seconded by MN and agreed by all that the Independent Examiners for the year ahead be ION Partners Accountants, Herne Bay.

Current accountants MMP will examine the accounts for 2023/2024.

## **Retirement of trustees:**

All trustees retire at the AGM . RS had given his resignation as Chairman and a member of the Board and J.Harrison and J.Law and also decided to stand down as Trustees at the AGM.

The Board would like to express its heartfelt thanks to the former Trustees for all they have given to the Castle over the last few years and plan to express our gratitude to them in the near future.

### **Election of Trustees:**

The following members have offered to stand again:

Georgina Glover, proposed by L.Annable and seconded by M.Northover

Carolyn Parry, proposed by M.Northover, seconded by C.Humber

Chris Humber, proposed by C.Dolby, seconded by P.Brown

Matthew Northover ,proposed by C.Parry, seconded by C.Humber

Tony Farrow, proposed by C.Parry, seconded by M.Northover

Linda Annable, proposed by C.Humber and seconded by R.Annable

These were elected en bloc to serve another year as Trustees.

### **Any Other Business:**

1.LA presented a report from Mark Harrison who is the Director of Archaeological Research at Whitstable Castle.

Mark gave an update on the past and proposed events.

Blake Yerth 2023, involved archaeologists and climate scientists. Delegates met at both the Whitstable Museum and Whitstable Castle for seminars with field work being held in the local area. In 2024 Blake Yerth will take place in July and this year the students will be working on mapping and recording World War 2 defence work in order to calculate the land lost to coastal erosion since 1945. Some of this work will be at Whitstable Castle.

It is also planned to finish transcribing a journal written by the Civil defence co-ordinator for Whitstable who was based at Whitstable Castle during the second World war. There is involvement from students at UKC and an exhibition is being planned for Autumn this year at the Museum. It is hoped to have it at the Castle in early 2025.

As a founding member of Kent Heritage Watch the steering committee meets at the Castle as well as Heritage and Wildlife Crime innovation group.

2.CH expressed her interests in outreach from the Castle – not only in local schools but also in places such as Care Homes.

3. CH also expressed her concerns over evacuation methods for the disabled in the event of a fire alarm. This will be discussed with the Health and Safety Officer.

There being no further business the meeting closed at 5:40pm

**Draft Financial Statements at 26 July 2024**

**Charity registration number 1126553**

**Company registration number 06488972 (England and Wales)**

**THE WHITSTABLE CASTLE TRUST**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

# THE WHITSTABLE CASTLE TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

---

**Trustees**

Mrs L M Annable  
Ms G Glover Cllr  
Mr M Northover  
Mr AJ Farrow  
Mrs CJ Parry  
Christine Humber

(Appointed 25 May 2023)  
(Appointed 10 May 2023)  
(Appointed 1 May 2024)

**Charity number**

1126553

**Company number**

06488972

**Independent examiner**

MMP Limited  
18/20 Canterbury Road  
Whitstable  
Kent  
CT5 4EY

---

**Draft Financial Statements at 26 July 2024**  
**THE WHITSTABLE CASTLE TRUST**

**CONTENTS**

---

	<b>Page</b>
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 14

---

## THE WHITSTABLE CASTLE TRUST

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

#### FOR THE YEAR ENDED 31 MARCH 2024

---

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### Objectives and activities

The charity is a charitable company limited by guarantee. It is governed by a memorandum and articles of association. Its objects are:

- to promote for the benefit of the public the renovation and preservation of Whitstable Castle and its grounds as a building of special architectural and historical interest.
- to advance the education of the public in the historical and architectural value of the castle and in its renovation and preservation.
- to promote for the benefit of the inhabitants of Whitstable and visitors to Whitstable and the surrounding areas, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and local authorities, voluntary and other organisation in a common effort to advance education and to provide facilities in the interest of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.

The trustees do not foresee any material change in the activities of the company.

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

#### Achievements and performance

##### Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

#### Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs J H Harrison	(Resigned 17 May 2024)
Mrs L M Annable	
Ms G Glover Cllr	
Mr R E Seijo	(Resigned 1 May 2024)
Mrs J P Law	(Resigned 1 May 2024)
Mr M Northover	
Mr AJ Farrow	(Appointed 25 May 2023)
Mrs CJ Parry	(Appointed 10 May 2023)
Christine Humber	(Appointed 1 May 2024)

# THE WHITSTABLE CASTLE TRUST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2024*

---

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

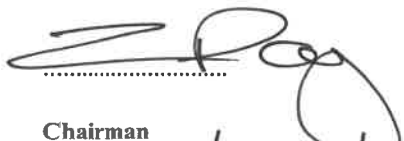
### Supplier payment policy

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

The trustees' report was approved by the Board of Trustees.



Chairman

Date:

15/10/2024.

# THE WHITSTABLE CASTLE TRUST

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF THE WHITSTABLE CASTLE TRUST

---

I report to the trustees on my examination of the financial statements of The Whitstable Castle Trust (the charity) for the year ended 31 March 2024.

#### Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

Claire Dean FCCA  
MMP Limited  
Chartered Certified Accountants  
18/20 Canterbury Road  
Whitstable  
Kent  
CT5 4EY

Dated: .....

**THE WHITSTABLE CASTLE TRUST****STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT****FOR THE YEAR ENDED 31 MARCH 2024**

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Income and endowments from:</b>							
Donations and legacies	4	14,256	-	14,256	13,325	-	13,325
Charitable activities	3	713,610	32,000	745,610	673,736	41,300	715,036
Other trading activities	5	51,230	-	51,230	36,761	-	36,761
Investments	6	1,660	-	1,660	375	-	375
Other income	7	2,575	-	2,575	1,802	-	1,802
<b>Total income</b>		<b>783,331</b>	<b>32,000</b>	<b>815,331</b>	<b>725,999</b>	<b>41,300</b>	<b>767,299</b>
<b>Expenditure on:</b>							
Charitable activities	8	795,800	32,001	827,801	731,050	41,300	772,350
Taxation	12	7	-	7	100	-	100
<b>Total expenditure</b>		<b>795,807</b>	<b>32,001</b>	<b>827,808</b>	<b>731,150</b>	<b>41,300</b>	<b>772,450</b>
<b>Net expenditure for the year/ Net movement in funds</b>		<b>(12,476)</b>	<b>(1)</b>	<b>(12,477)</b>	<b>(5,151)</b>	<b>-</b>	<b>(5,151)</b>
Fund balances at 1 April 2023		65,217	-	65,217	70,368	-	70,368
<b>Fund balances at 31 March 2024</b>		<b>52,741</b>	<b>(1)</b>	<b>52,740</b>	<b>65,217</b>	<b>-</b>	<b>65,217</b>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

Draft Financial Statements at 26 July 2024  
**THE WHITSTABLE CASTLE TRUST**

**BALANCE SHEET**  
*AS AT 31 MARCH 2024*

	Notes	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Tangible assets	13		15,444		15,275
<b>Current assets</b>					
Stocks	14	26,494		15,175	
Debtors	15	35,067		7,643	
Cash at bank and in hand		187,625		203,384	
		<u>249,186</u>		<u>226,202</u>	
<b>Creditors: amounts falling due within one year</b>	16	<u>(211,890)</u>		<u>(176,260)</u>	
Net current assets			37,296		49,942
<b>Total assets less current liabilities</b>			<u>52,740</u>		<u>65,217</u>
<b>Income funds</b>					
Restricted funds			(1)		-
Unrestricted funds - general			52,741		65,217
			<u>52,740</u>		<u>65,217</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

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

The financial statements were approved by the Trustees on .....

.....

**Chairman**

**Company registration number 06488972**

# THE WHITSTABLE CASTLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS

*FOR THE YEAR ENDED 31 MARCH 2024*

---

### 1 Accounting policies

#### Charity information

The Whitstable Castle Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is .

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 1.5 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.

## THE WHITSTABLE CASTLE TRUST

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2024

---

#### 1 Accounting policies

(Continued)

##### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	20% on cost
Computers	20% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

##### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.8 Stocks

Stocks are stated at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

##### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.10 Taxation

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

##### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**THE WHITSTABLE CASTLE TRUST****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2024**

3 Charitable activities	Trading Grounds upkeep and maintenance		Total 2024	Total 2023
	2024	2024		
	£	£	£	£
Catering	415,269	-	415,269	393,004
Venue hire and hospitality	221,119	-	221,119	199,207
Tea gardens	44,659	-	44,659	49,274
Plant sales	3,763	-	3,763	-
Local authority grants	-	-	-	23,775
Charitable rental income	28,800	-	28,800	28,717
Standard earned income - CCC maintenance fund	-	32,000	32,000	9,300
	<u>713,610</u>	<u>32,000</u>	<u>745,610</u>	<u>715,036</u>
Analysis by fund				
Unrestricted funds - general	713,610	-	713,610	673,736
Restricted funds	-	32,000	32,000	41,300
	<u>713,610</u>	<u>32,000</u>	<u>745,610</u>	<u>715,036</u>
<b>For the year ended 31 March 2023</b>				
Unrestricted funds - general	673,736	-	673,736	673,736
Restricted funds	-	41,300	41,300	41,300
	<u>673,736</u>	<u>41,300</u>	<u>715,036</u>	<u>715,036</u>

Draft Financial Statements at 26 July 2024  
**THE WHITSTABLE CASTLE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

---

(Continued)

3 Charitable activities

**THE WHITSTABLE CASTLE TRUST****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2024****4 Donations and legacies**

	<b>Unrestricted funds general 2024 £</b>	<b>Unrestricted funds general 2023 £</b>
Donations and gifts	8,951	3,665
Membership fees	175	130
Tips and gratuities	5,130	9,530
	<u>          </u>	<u>          </u>

**5 Other trading activities**

	<b>Unrestricted funds general 2024 £</b>	<b>Unrestricted funds general 2023 £</b>
Fundraising events	51,230	36,761
	<u>          </u>	<u>          </u>

**6 Investments**

	<b>Unrestricted funds general 2024 £</b>	<b>Unrestricted funds general 2023 £</b>
Interest receivable	1,660	375
	<u>          </u>	<u>          </u>

**7 Other income**

	<b>Unrestricted funds general 2024 £</b>	<b>Unrestricted funds general 2023 £</b>
Other income	2,575	1,802
	<u>          </u>	<u>          </u>

**THE WHITSTABLE CASTLE TRUST****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2024****8 Charitable activities**

	Trading	Castle upkeep and admin	Grounds upkeep and maintenance	Total 2024	Total 2023
	2024	2024	2024		
	£	£	£	£	£
Depreciation and impairment	4,815	248	-	5,063	5,401
Staff costs	292,246	120,307	30,784	443,337	438,003
Catering supplies and equipment	181,978	-	-	181,978	176,030
Wedding and event costs	49,328	-	-	49,328	28,032
Laundry	3,039	-	-	3,039	5,304
Rates and water	-	8,507	-	8,507	9,354
Insurance	-	23,885	-	23,885	12,130
Light and heat	-	29,912	-	29,912	26,363
Telephone	-	4,641	-	4,641	(3,941)
Printing, postage, stationery and advertising	-	4,593	-	4,593	5,128
Sundries	-	3	-	3	25
Castle and gate house expenses	-	47,795	1,217	49,012	48,794
Computer supplies	-	6,668	-	6,668	5,801
Maintenance	-	2,295	-	2,295	2,490
	<u>531,406</u>	<u>248,854</u>	<u>32,001</u>	<u>812,261</u>	<u>758,914</u>
Share of support costs (see note 9)	5,911	3,051	572	9,534	8,289
Share of governance costs (see note 9)	3,724	1,922	360	6,006	5,147
	<u>541,041</u>	<u>253,827</u>	<u>32,933</u>	<u>827,801</u>	<u>772,350</u>
<b>Analysis by fund</b>					
Unrestricted funds - general	541,041	253,827	932	795,800	731,050
Restricted funds	-	-	32,001	32,001	41,300
	<u>541,041</u>	<u>253,827</u>	<u>32,933</u>	<u>827,801</u>	<u>772,350</u>
<b>For the year ended 31 March 2023</b>					
Unrestricted funds - general	517,854	212,390	806		731,050
Restricted funds	-	-	41,300		41,300
	<u>517,854</u>	<u>212,390</u>	<u>42,106</u>		<u>772,350</u>

**THE WHITSTABLE CASTLE TRUST****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2024****9 Support costs**

	Support costs	Governance costs	2024	Support costs	Governance costs	2023
	£	£	£	£	£	£
Bank charges	8,259	-	8,259	7,189	-	7,189
Payroll costs	1,275	-	1,275	1,100	-	1,100
Legal fees and professional fees	-	3,606	3,606	-	2,847	2,847
Accountancy	-	2,400	2,400	-	2,300	2,300
	<u>9,534</u>	<u>6,006</u>	<u>15,540</u>	<u>8,289</u>	<u>5,147</u>	<u>13,436</u>
Analysed between Charitable activities	<u>9,534</u>	<u>6,006</u>	<u>15,540</u>	<u>8,289</u>	<u>5,147</u>	<u>13,436</u>

**10 Trustees**

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

**11 Employees**

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	<u>25</u>	<u>25</u>
<b>Employment costs</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	413,766	405,849
Social security costs	22,545	24,960
Other pension costs	7,026	7,194
	<u>443,337</u>	<u>438,003</u>

There were no employees whose annual remuneration was more than £60,000.

**12 Taxation**

	Unrestricted funds general 2024	Unrestricted funds general 2023
Taxation	<u>7</u>	<u>100</u>

Draft Financial Statements at 26 July 2024  
**THE WHITSTABLE CASTLE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**12 Taxation** **(Continued)**

**13 Tangible fixed assets**

	Plant and equipment £	Computers £	Total £
<b>Cost</b>			
At 1 April 2023	31,682	1,239	32,921
At 31 March 2024	31,682	1,239	32,921
<b>Depreciation and impairment</b>			
At 1 April 2023	11,523	891	12,414
Depreciation charged in the year	4,815	248	5,063
At 31 March 2024	16,338	1,139	17,477
<b>Carrying amount</b>			
At 31 March 2024	15,344	100	15,444
At 31 March 2023	14,927	348	15,275

**14 Stocks**

	<b>2024</b> £	<b>2023</b> £
Stocks	26,494	15,175

**15 Debtors**

	<b>2024</b> £	<b>2023</b> £
<b>Amounts falling due within one year:</b>		
Trade debtors	36,070	452
Prepayments and accrued income	(1,003)	7,191
	35,067	7,643

**THE WHITSTABLE CASTLE TRUST****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2024****16 Creditors: amounts falling due within one year**

	2024	2023
	£	£
Other taxation and social security	19,506	18,659
Trade creditors	44,536	62,586
Other creditors	80,400	80,400
Accruals and deferred income	67,448	14,615
	<u>211,890</u>	<u>176,260</u>

**17 Analysis of net assets between funds**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 March 2024 are represented by:						
Tangible assets	15,444	-	15,444	15,275	-	15,275
Current assets/(liabilities)	37,296	-	37,296	49,942	-	49,942
	<u>52,740</u>	<u>-</u>	<u>52,740</u>	<u>65,217</u>	<u>-</u>	<u>65,217</u>

**18 Related party transactions**

There were no disclosable related party transactions during the year (2023 - none).



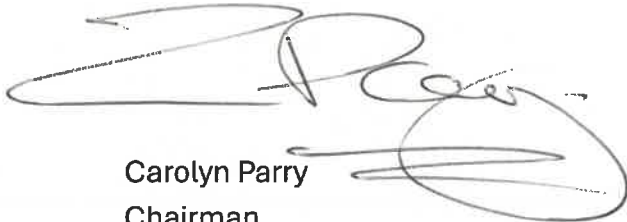
Mrs Carolyn Parry

Chair of the Board of Trustees for Whitstable Castle Trust

Charity Commission Annual Return 2024 Report

In March 2024 the current Chairman Mr Roger Seijo and two other Trustees Mrs Jeanne Harrison and Mrs Jean Law (long term and leading Trustees) resigned with immediate effect from the Board. No report was presented to the Board at the AGM held on 1<sup>st</sup> May 2024 and therefore we forward the minutes of this meeting.

I was elected Chairman at this meeting and should you require further information for clarity please contact me.



Carolyn Parry  
Chairman

[carolyn@whitstablecastle.co.uk](mailto:carolyn@whitstablecastle.co.uk)

**WHITSTABLE CASTLE TRUST**

England & Wales - Charity number 1126553

---

# Accounts

---

**Draft Financial Statements at 28 June 2023**

**Charity registration number 1126553**

**Company registration number 06488972 (England and Wales)**

**THE WHITSTABLE CASTLE TRUST**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

# THE WHITSTABLE CASTLE TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

---

**Trustees**

Mrs J H Harrison

Mrs L M Annable

Ms G Glover Cllr

Mr R E Seijo

Mrs J P Law

Mr M Northover

Debra Green

Mr Matthew Northover

(Appointed 19 April 2022)

(Appointed 2 April 2022)

**Charity number**

1126553

**Company number**

06488972

**Independent examiner**

MMP Limited

18/20 Canterbury Road

Whitstable

Kent

CT5 4EY

---

# THE WHITSTABLE CASTLE TRUST

## CONTENTS

---

	<b>Page</b>
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 14

---

# THE WHITSTABLE CASTLE TRUST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

*FOR THE YEAR ENDED 31 MARCH 2023*

---

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

### Objectives and activities

The charity is a charitable company limited by guarantee. It is governed by a memorandum and articles of association. Its objects are:

- to promote for the benefit of the public the renovation and preservation of Whitstable Castle and its grounds as a building of special architectural and historical interest.
- to advance the education of the public in the historical and architectural value of the castle and in its renovation and preservation.
- to promote for the benefit of the inhabitants of Whitstable and visitors to Whitstable and the surrounding areas, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and local authorities, voluntary and other organisation in a common effort to advance education and to provide facilities in the interest of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.

The trustees do not foresee any material change in the activities of the company.

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

### Achievements and performance

#### Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs J H Harrison

Mrs L M Annable

Ms G Glover Cllr

Mr R E Seijo

Mrs J P Law

Mr M Northover

Debra Green

Mr Matthew Northover

(Appointed 19 April 2022)

(Appointed 2 April 2022)

# THE WHITSTABLE CASTLE TRUST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2023*

---

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

### **Supplier payment policy**

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

The trustees' report was approved by the Board of Trustees.

Mr R E Seijo  
**Chairman**

19 June 2023

# THE WHITSTABLE CASTLE TRUST

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF THE WHITSTABLE CASTLE TRUST

---

I report to the trustees on my examination of the financial statements of The Whitstable Castle Trust (the charity) for the year ended 31 March 2023.

#### Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

Claire Dean FCCA  
MMP Limited  
Chartered Certified Accountants  
18/20 Canterbury Road  
Whitstable  
Kent  
CT5 4EY

Dated: 19 June 2023

**THE WHITSTABLE CASTLE TRUST****STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT*****FOR THE YEAR ENDED 31 MARCH 2023***

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
<b><u>Income and endowments from:</u></b>							
Donations and legacies	4	13,325	-	13,325	12,104	-	12,104
Charitable activities	3	673,736	41,300	715,036	648,417	114,738	763,155
Other trading activities	5	36,761	-	36,761	21,181	-	21,181
Investments	6	375	-	375	8	-	8
Other income	7	1,802	-	1,802	541	-	541
<b>Total income</b>		<u>725,999</u>	<u>41,300</u>	<u>767,299</u>	<u>682,251</u>	<u>114,738</u>	<u>796,989</u>
<b><u>Expenditure on:</u></b>							
Charitable activities	8	731,050	41,300	772,350	602,974	114,738	717,712
Taxation	12	100	-	100	-	-	-
<b>Total expenditure</b>		<u>731,150</u>	<u>41,300</u>	<u>772,450</u>	<u>602,974</u>	<u>114,738</u>	<u>717,712</u>
<b>Net (expenditure)/income for the year/</b>							
<b>Net movement in funds</b>		(5,151)	-	(5,151)	79,277	-	79,277
Fund balances at 1 April 2022		70,368	-	70,368	(8,909)	-	(8,909)
<b>Fund balances at 31 March 2023</b>		<u><u>65,217</u></u>	<u><u>-</u></u>	<u><u>65,217</u></u>	<u><u>70,368</u></u>	<u><u>-</u></u>	<u><u>70,368</u></u>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**THE WHITSTABLE CASTLE TRUST****BALANCE SHEET***AS AT 31 MARCH 2023*

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	13		15,275		15,066
<b>Current assets</b>					
Stocks	14	15,175		9,958	
Debtors	15	7,643		18,605	
Cash at bank and in hand		203,384		264,379	
		<u>226,202</u>		<u>292,942</u>	
<b>Creditors: amounts falling due within one year</b>	16	<u>(176,260)</u>		<u>(237,640)</u>	
Net current assets			<u>49,942</u>		<u>55,302</u>
<b>Total assets less current liabilities</b>			<u><u>65,217</u></u>		<u><u>70,368</u></u>
<b>Income funds</b>					
Unrestricted funds - general			<u>65,217</u>		<u>70,368</u>
			<u><u>65,217</u></u>		<u><u>70,368</u></u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

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

The financial statements were approved by the Trustees on 19 June 2023

Mr R E Seijo  
**Chairman**

**Company registration number 06488972**

# THE WHITSTABLE CASTLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2023

---

#### 1 Accounting policies

##### Charity information

The Whitstable Castle Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is .

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

##### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

##### 1.5 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.

# THE WHITSTABLE CASTLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

---

#### 1 Accounting policies (Continued)

##### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	20% on cost
Computers	20% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

##### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.8 Stocks

Stocks are stated at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

##### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.10 Taxation

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

##### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**THE WHITSTABLE CASTLE TRUST****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)*****FOR THE YEAR ENDED 31 MARCH 2023*****3 Charitable activities**

	Trading Grounds upkeep and maintenance		Total 2023	Total 2022
	2023	2023		
	£	£	£	£
Catering	393,004	-	393,004	373,377
Venue hire and hospitality	199,207	-	199,207	149,408
Tea gardens	49,274	-	49,274	65,578
Plant sales	3,534	-	3,534	-
CJRS grants	-	-	-	6,668
Local authority grants	-	9,300	9,300	23,775
Charitable rental income	28,717	-	28,717	25,800
Standard earned income - CCC maintenance fund	-	32,000	32,000	82,738
	<u>673,736</u>	<u>41,300</u>	<u>715,036</u>	<u>763,155</u>
Analysis by fund				
Unrestricted funds - general	673,736	-	673,736	648,417
Restricted funds	-	41,300	41,300	114,738
	<u>673,736</u>	<u>41,300</u>	<u>715,036</u>	<u>763,155</u>
<b>For the year ended 31 March 2022</b>				
Unrestricted funds - general	648,417	-	648,417	648,417
Restricted funds	-	114,738	114,738	114,738
	<u>648,417</u>	<u>114,738</u>	<u>763,155</u>	<u>763,155</u>

**THE WHITSTABLE CASTLE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

*FOR THE YEAR ENDED 31 MARCH 2023*

---

3 Charitable activities

(Continued)

**THE WHITSTABLE CASTLE TRUST****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2023****4 Donations and legacies**

	<b>Unrestricted funds general 2023 £</b>	Unrestricted funds general 2022 £
Donations and gifts	3,665	3,679
Membership fees	130	135
Tips and gratuities	9,530	8,290
	<u>          </u>	<u>          </u>

**5 Other trading activities**

	<b>Unrestricted funds general 2023 £</b>	Unrestricted funds general 2022 £
Fundraising events	36,761	21,181
	<u>          </u>	<u>          </u>

**6 Investments**

	<b>Unrestricted funds general 2023 £</b>	Unrestricted funds general 2022 £
Interest receivable	375	8
	<u>          </u>	<u>          </u>

**7 Other income**

	<b>Unrestricted funds general 2023 £</b>	Unrestricted funds general 2022 £
Other income	1,802	541
	<u>          </u>	<u>          </u>

**THE WHITSTABLE CASTLE TRUST****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2023****8 Charitable activities**

	Trading	Castle upkeep and admin	Grounds upkeep and maintenance	Total 2023	Total 2022
	2023	2023	2023		
	£	£	£	£	£
Depreciation and impairment	5,153	248	-	5,401	3,004
Staff costs	295,004	114,095	28,904	438,003	314,485
Catering supplies and equipment	176,030	-	-	176,030	142,399
Wedding and event costs	28,032	-	-	28,032	13,337
Laundry	5,304	-	-	5,304	4,041
Rates and water	-	9,354	-	9,354	4,379
Insurance	-	12,130	-	12,130	13,658
Light and heat	-	26,363	-	26,363	19,318
Telephone	-	(3,941)	-	(3,941)	3,803
Printing, postage, stationery and advertising	-	5,128	-	5,128	3,373
Sundries	-	25	-	25	-
Castle and gate house expenses	-	36,398	12,396	48,794	34,886
Computer supplies	-	5,801	-	5,801	6,162
Maintenance	-	2,490	-	2,490	93,010
Increase in reserves	-	-	-	-	50,000
	<u>509,523</u>	<u>208,091</u>	<u>41,300</u>	<u>758,914</u>	<u>705,855</u>
Share of support costs (see note 9)	5,140	2,652	497	8,289	6,484
Share of governance costs (see note 9)	3,191	1,647	309	5,147	5,373
	<u>517,854</u>	<u>212,390</u>	<u>42,106</u>	<u>772,350</u>	<u>717,712</u>
<b>Analysis by fund</b>					
Unrestricted funds - general	517,854	212,390	806	731,050	602,974
Restricted funds	-	-	41,300	41,300	114,738
	<u>517,854</u>	<u>212,390</u>	<u>42,106</u>	<u>772,350</u>	<u>717,712</u>
<b>For the year ended 31 March 2022</b>					
Unrestricted funds - general	377,215	225,048	711		602,974
Restricted funds	-	-	114,738		114,738
	<u>377,215</u>	<u>225,048</u>	<u>115,449</u>		<u>717,712</u>

**THE WHITSTABLE CASTLE TRUST****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2023****9 Support costs**

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Bank charges	7,189	-	7,189	5,522	-	5,522
Payroll costs	1,100	-	1,100	962	-	962
Legal fees and professional fees	-	2,847	2,847	-	3,197	3,197
Accountancy	-	2,300	2,300	-	2,176	2,176
	<u>8,289</u>	<u>5,147</u>	<u>13,436</u>	<u>6,484</u>	<u>5,373</u>	<u>11,857</u>
Analysed between Charitable activities	<u>8,289</u>	<u>5,147</u>	<u>13,436</u>	<u>6,484</u>	<u>5,373</u>	<u>11,857</u>

**10 Trustees**

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

**11 Employees**

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
	<u>25</u>	<u>20</u>
<b>Employment costs</b>	<b>2023</b>	<b>2022</b>
	£	£
Wages and salaries	405,849	294,029
Social security costs	24,960	15,408
Other pension costs	7,194	5,048
	<u>438,003</u>	<u>314,485</u>

There were no employees whose annual remuneration was more than £60,000.

**12 Taxation**

	Unrestricted funds general	Total
	2023	2022
	£	£
Taxation	<u>100</u>	<u>-</u>

**THE WHITSTABLE CASTLE TRUST****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2023****12 Taxation****(Continued)****13 Tangible fixed assets**

	Plant and equipment £	Computers £	Total £
<b>Cost</b>			
At 1 April 2022	20,840	1,239	22,079
Additions	5,609	-	5,609
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2023	26,449	1,239	27,688
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Depreciation and impairment</b>			
At 1 April 2022	6,369	643	7,012
Depreciation charged in the year	5,153	248	5,401
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2023	11,522	891	12,413
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Carrying amount</b>			
At 31 March 2023	14,927	348	15,275
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2022	14,470	596	15,066
	<u>          </u>	<u>          </u>	<u>          </u>

**14 Stocks**

	2023 £	2022 £
Stocks	15,175	9,958
	<u>          </u>	<u>          </u>

**15 Debtors**

	2023 £	2022 £
<b>Amounts falling due within one year:</b>		
Trade debtors	452	12,123
Prepayments and accrued income	7,191	6,482
	<u>          </u>	<u>          </u>
	7,643	18,605
	<u>          </u>	<u>          </u>

**THE WHITSTABLE CASTLE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2023***

---

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other taxation and social security	18,659	15,348
Trade creditors	62,586	90,535
Other creditors	80,400	80,400
Accruals and deferred income	14,615	51,357
	<u>176,260</u>	<u>237,640</u>

**17 Related party transactions**

There were no disclosable related party transactions during the year (2022 - none).

**WHITSTABLE CASTLE TRUST**

England & Wales - Charity number 1126553

---

# Accounts

---

Charity registration number 1126553

Company registration number 06488972 (England and Wales)

**THE WHITSTABLE CASTLE TRUST**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

# THE WHITSTABLE CASTLE TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

---

**Trustees** Mrs J H Harrison  
Mrs L M Annable  
Ms G Glover Cllr  
Mr R E Seijo  
Mrs J P Law  
Mr M Northover (Appointed 2 February 2022)

**Charity number** 1126553

**Company number** 06488972

**Independent examiner** MMP Limited  
18/20 Canterbury Road  
Whitstable  
Kent  
CT5 4EY

---

# THE WHITSTABLE CASTLE TRUST

## CONTENTS

---

	<b>Page</b>
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 14

---

# THE WHITSTABLE CASTLE TRUST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

*FOR THE YEAR ENDED 31 MARCH 2022*

---

The trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

### **Objectives and activities**

The charity is a charitable company limited by guarantee. It is governed by a memorandum and articles of association. Its objects are:

- to promote for the benefit of the public the renovation and preservation of Whitstable Castle and its grounds as a building of special architectural and historical interest.
- to advance the education of the public in the historical and architectural value of the castle and in its renovation and preservation.
- to promote for the benefit of the inhabitants of Whitstable and visitors to Whitstable and the surrounding areas, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and local authorities, voluntary and other organisation in a common effort to advance education and to provide facilities in the interest of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.

The trustees do not foresee any material change in the activities of the company.

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

### **Achievements and performance**

#### **Financial review**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

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

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs J H Harrison

Mrs L M Annable

Ms G Glover Cllr

Mr J C L Williams

(Resigned 19 July 2021)

Mr G A Wilson MBE

(Resigned 2 February 2022)

Mr R E Seijo

Mrs J P Law

Mr M Northover

(Appointed 2 February 2022)

## **THE WHITSTABLE CASTLE TRUST**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

*FOR THE YEAR ENDED 31 MARCH 2022*

---

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

#### **Supplier payment policy**

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

The trustees' report was approved by the Board of Trustees.

Mr R E Seijo  
Trustee

30 June 2022

# THE WHITSTABLE CASTLE TRUST

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF THE WHITSTABLE CASTLE TRUST

---

I report to the trustees on my examination of the financial statements of The Whitstable Castle Trust (the charity) for the year ended 31 March 2022.

#### **Responsibilities and basis of report**

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

Claire Dean FCCA  
MMP Limited  
Chartered Certified Accountants  
18/20 Canterbury Road  
Whitstable  
Kent  
CT5 4EY

Dated: 30 June 2022

## THE WHITSTABLE CASTLE TRUST

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	Notes	2022	2022	2022	2021	2021	2021
		£	£	£	£	£	£
<b>Income and endowments from:</b>							
Donations and legacies	4	12,104	-	12,104	4,210	-	4,210
Charitable activities	3	648,417	114,738	763,155	364,554	35,350	399,904
Other trading activities	5	21,181	-	21,181	4,215	-	4,215
Investments	6	8	-	8	27	-	27
Other income	7	541	-	541	-	-	-
<b>Total income</b>		<b>682,251</b>	<b>114,738</b>	<b>796,989</b>	<b>373,006</b>	<b>35,350</b>	<b>408,356</b>
<b>Expenditure on:</b>							
Charitable activities	8	602,974	114,738	717,712	356,789	35,350	392,139
<b>Net income for the year/ Net movement in funds</b>		<b>79,277</b>	<b>-</b>	<b>79,277</b>	<b>16,217</b>	<b>-</b>	<b>16,217</b>
Fund balances at 1 April 2021		(8,909)	-	(8,909)	(25,126)	-	(25,126)
<b>Fund balances at 31 March 2022</b>		<b>70,368</b>	<b>-</b>	<b>70,368</b>	<b>(8,909)</b>	<b>-</b>	<b>(8,909)</b>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# THE WHITSTABLE CASTLE TRUST

## BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	12		15,066		6,583
<b>Current assets</b>					
Stocks	13	9,958		5,996	
Debtors	14	18,605		38,007	
Cash at bank and in hand		264,379		80,726	
		<u>292,942</u>		<u>124,729</u>	
<b>Creditors: amounts falling due within one year</b>	15	<u>(237,640)</u>		<u>(140,221)</u>	
Net current assets/(liabilities)			55,302		(15,492)
<b>Total assets less current liabilities</b>			<u>70,368</u>		<u>(8,909)</u>
<b>Income funds</b>					
Unrestricted funds - general			70,368		(8,909)
			<u>70,368</u>		<u>(8,909)</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

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

The financial statements were approved by the Trustees on 30 June 2022

Mr R E Seijo  
Trustee

Company registration number 06488972

# THE WHITSTABLE CASTLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

---

### 1 Accounting policies

#### Charity Information

The Whitstable Castle Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is .

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 1.5 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.

# THE WHITSTABLE CASTLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

---

### 1 Accounting policies (Continued)

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	20% on cost
Computers	20% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Stocks

Stocks are stated at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.10 Taxation

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

#### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

## THE WHITSTABLE CASTLE TRUST

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

3 Charitable activities	Trading	Grounds upkeep and maintenance	Total 2022	Total 2021
	2022	2022	£	£
Catering	373,377	-	373,377	133,632
Venue hire and hospitality	149,408	-	149,408	11,834
Tea gardens	65,578	-	65,578	32,414
Plant sales	3,811	-	3,811	-
Local authority grants	23,775	-	23,775	30,794
CJRS grants	6,668	-	6,668	122,377
Earl Out Grants	-	-	-	9,003
Viridor Grant	-	82,738	82,738	-
Charitable rental income	25,800	-	25,800	24,500
Standard earned income - CCC maintenance fund	-	32,000	32,000	35,350
	<u>648,417</u>	<u>114,738</u>	<u>763,155</u>	<u>399,904</u>
Analysis by fund				
Unrestricted funds - general	648,417	-	648,417	364,554
Restricted funds	-	114,738	114,738	35,350
	<u>648,417</u>	<u>114,738</u>	<u>763,155</u>	<u>399,904</u>
<b>For the year ended 31 March 2021</b>				
Unrestricted funds - general	364,554	-	364,554	364,554
Restricted funds	-	35,350	35,350	35,350

**THE WHITSTABLE CASTLE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2022***

---

3 Charitable activities

364,554      35,350  
=====

(Continued)  
399,904  
=====

# THE WHITSTABLE CASTLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 4 Donations and legacies

	<b>Unrestricted funds general 2022 £</b>	Unrestricted funds general 2021 £
Donations and gifts	3,679	1,776
Membership fees	135	97
Tips and gratuities	8,290	2,337
	<u>          </u>	<u>          </u>

### 5 Other trading activities

	<b>Unrestricted funds general 2022 £</b>	Unrestricted funds general 2021 £
Fundraising events	21,181	4,215
	<u>          </u>	<u>          </u>

### 6 Investments

	<b>Unrestricted funds general 2022 £</b>	Unrestricted funds general 2021 £
Interest receivable	8	27
	<u>          </u>	<u>          </u>

### 7 Other income

	<b>Unrestricted funds general 2022 £</b>	Total  2021 £
Other income	541	-
	<u>          </u>	<u>          </u>

# THE WHITSTABLE CASTLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 8 Charitable activities

	Trading	Castle upkeep and administration	Grounds upkeep and maintenance	Total 2022	Total 2021
	2022	2022	2022		
	£	£	£	£	£
Depreciation and impairment	2,756	248	-	3,004	2,118
Staff costs	207,331	83,358	23,796	314,485	257,424
Catering supplies and equipment	142,399	-	-	142,399	54,232
Wedding and event costs	13,337	-	-	13,337	1,692
Laundry	4,041	-	-	4,041	480
Rates and water	-	4,379	-	4,379	1,903
Insurance	-	13,658	-	13,658	13,405
Light and heat	-	19,318	-	19,318	10,791
Telephone	-	3,803	-	3,803	3,310
Printing, postage, stationery and advertising	-	3,373	-	3,373	3,417
Sundries	-	-	-	-	47
Castle and gate house expenses	-	33,239	1,647	34,886	22,336
Computer supplies	-	6,162	-	6,162	3,635
Maintenance	-	3,715	89,295	93,010	8,341
Increase in reserves	-	50,000	-	50,000	-
	<u>369,864</u>	<u>221,253</u>	<u>114,738</u>	<u>705,855</u>	<u>383,131</u>
Share of support costs (see note 9)	4,020	2,075	389	6,484	3,217
Share of governance costs (see note 9)	3,331	1,720	322	5,373	5,791
	<u>377,215</u>	<u>225,048</u>	<u>115,449</u>	<u>717,712</u>	<u>392,139</u>
<b>Analysis by fund</b>					
Unrestricted funds - general	377,215	225,048	711	602,974	356,789
Restricted funds	-	-	114,738	114,738	35,350
	<u>377,215</u>	<u>225,048</u>	<u>115,449</u>	<u>717,712</u>	<u>392,139</u>
<b>For the year ended 31 March 2021</b>					
Unrestricted funds - general	231,757	124,492	540		356,789
Restricted funds	-	-	35,350		35,350
	<u>231,757</u>	<u>124,492</u>	<u>35,890</u>		<u>392,139</u>

# THE WHITSTABLE CASTLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 9 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Bank charges	5,522	-	5,522	2,185	-	2,185
Payroll costs	962	-	962	1,032	-	1,032
Legal fees and professional fees	-	3,197	3,197	-	3,591	3,591
Accountancy	-	2,176	2,176	-	2,200	2,200
	<u>6,484</u>	<u>5,373</u>	<u>11,857</u>	<u>3,217</u>	<u>5,791</u>	<u>9,008</u>
Analysed between Charitable activities	<u>6,484</u>	<u>5,373</u>	<u>11,857</u>	<u>3,217</u>	<u>5,791</u>	<u>9,008</u>

### 10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 11 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	<u>20</u>	<u>18</u>
<b>Employment costs</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	294,029	244,920
Social security costs	15,408	8,769
Other pension costs	5,048	3,735
	<u>314,485</u>	<u>257,424</u>

There were no employees whose annual remuneration was more than £60,000.

# THE WHITSTABLE CASTLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

12 Tangible fixed assets	Plant and equipment	Computers	Total
	£	£	£
<b>Cost</b>			
At 1 April 2021	20,839	1,239	22,078
At 31 March 2022	20,839	1,239	22,078
<b>Depreciation and impairment</b>			
At 1 April 2021	3,613	396	4,009
Depreciation charged in the year	2,756	247	3,003
At 31 March 2022	6,369	643	7,012
<b>Carrying amount</b>			
At 31 March 2022	14,470	596	15,066
At 31 March 2021	5,740	843	6,583
<b>13 Stocks</b>		<b>2022</b>	<b>2021</b>
		£	£
Stocks		9,958	5,996
<b>14 Debtors</b>		<b>2022</b>	<b>2021</b>
		£	£
<b>Amounts falling due within one year:</b>			
Trade debtors		12,123	31,854
Other debtors		-	1,420
Prepayments and accrued income		6,482	4,733
		18,605	38,007

# THE WHITSTABLE CASTLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2022*

---

<b>15 Creditors: amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Other taxation and social security	15,348	1,634
Trade creditors	90,535	37,536
Other creditors	80,400	30,641
Accruals and deferred income	51,357	70,410
	<u>237,640</u>	<u>140,221</u>
	<u><u>237,640</u></u>	<u><u>140,221</u></u>

### **16 Related party transactions**

There were no disclosable related party transactions during the year (2021 - none).

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.

**WHITSTABLE CASTLE TRUST**

England & Wales - Charity number 1126553

---

# Accounts

---

Charity Registration No. 1126553

Company Registration No. 06488972 (England and Wales)

**THE WHITSTABLE CASTLE TRUST**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**  
**PAGES FOR FILING WITH REGISTRAR**

# THE WHITSTABLE CASTLE TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

---

<b>Trustees</b>	Mrs J H Harrison Mrs L M Annable Ms G Glover Cllr Mr J C L Williams Mr G A Wilson MBE Mr R E Scijo Mrs J P Law
<b>Charity number</b>	1126553
<b>Company number</b>	06488972
<b>Independent examiner</b>	MMP Limited 18/20 Canterbury Road Whitstable Kent CT5 4EY

---

# THE WHITSTABLE CASTLE TRUST

## CONTENTS

---

	<b>Page</b>
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 14

---

# THE WHITSTABLE CASTLE TRUST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

*FOR THE YEAR ENDED 31 MARCH 2021*

---

The trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

### **Objectives and activities**

The charity is a charitable company limited by guarantee. It is governed by a memorandum and articles of association. Its objects are:

- to promote for the benefit of the public the renovation and preservation of Whitstable Castle and its grounds as a building of special architectural and historical interest.
- to advance the education of the public in the historical and architectural value of the castle and in its renovation and preservation.
- to promote for the benefit of the inhabitants of Whitstable and visitors to Whitstable and the surrounding areas, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and local authorities, voluntary and other organisation in a common effort to advance education and to provide facilities in the interest of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.

The trustees do not foresee any material change in the activities of the company.

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

### **Achievements and performance**

#### **Financial review**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

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

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs J H Harrison

Mrs L M Annable

Mr D A Sudworth

(Resigned 3 September 2020)

Ms G Glover Cllr

Mr J C L Williams

Mr G A Wilson MBE

Mr R E Seijo

Mr N S Baker

(Resigned 3 November 2020)

## **THE WHITSTABLE CASTLE TRUST**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2021***

---

Mrs J P Law

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

The trustees' report was approved by the Board of Trustees.

**Mr G A Wilson MBE**

Trustee

Dated: 31 July 2021

# THE WHITSTABLE CASTLE TRUST

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF THE WHITSTABLE CASTLE TRUST

---

I report to the trustees on my examination of the financial statements of The Whitstable Castle Trust (the charity) for the year ended 31 March 2021.

#### **Responsibilities and basis of report**

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

Claire Dean FCCA  
MMP Limited  
Chartered Certified Accountants  
18/20 Canterbury Road  
Whitstable  
Kent  
CT5 4EY

Dated: 31 July 2021

## THE WHITSTABLE CASTLE TRUST

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

		Unrestricted funds 2021	Restricted funds 2021	Total 2021	Unrestricted funds 2020	Restricted funds 2020	Total 2020
	Notes	£	£	£	£	£	£
<b>Income from:</b>							
Donations and legacies	4	4,210	-	4,210	10,790	-	10,790
Charitable activities	3	364,554	35,350	399,904	564,963	38,000	602,963
Other trading activities	5	4,215	-	4,215	27,211	-	27,211
Investments	6	27	-	27	94	-	94
<b>Total income</b>		<b>373,006</b>	<b>35,350</b>	<b>408,356</b>	<b>603,058</b>	<b>38,000</b>	<b>641,058</b>
<b>Expenditure on:</b>							
Charitable activities	7	356,789	35,350	392,139	620,641	38,000	658,641
<b>Net Income/(expenditure) for the year/</b>							
<b>Net movement in funds</b>		<b>16,217</b>	<b>-</b>	<b>16,217</b>	<b>(17,583)</b>	<b>-</b>	<b>(17,583)</b>
Fund balances at 1 April 2020		(25,126)	-	(25,126)	(7,543)	-	(7,543)
<b>Fund balances at 31 March 2021</b>		<b>(8,909)</b>	<b>-</b>	<b>(8,909)</b>	<b>(25,126)</b>	<b>-</b>	<b>(25,126)</b>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# THE WHITSTABLE CASTLE TRUST

## BALANCE SHEET

AS AT 31 MARCH 2021

---

	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	11		6,583		8,702
<b>Current assets</b>					
Stocks	12	5,996		8,365	
Debtors	13	38,007		7,429	
Cash at bank and in hand		80,726		69,323	
		<u>124,729</u>		<u>85,117</u>	
<b>Creditors: amounts falling due within one year</b>	14	<u>(140,221)</u>		<u>(118,945)</u>	
Net current liabilities			(15,492)		(33,828)
<b>Total assets less current liabilities</b>			<u>(8,909)</u>		<u>(25,126)</u>
<b>Income funds</b>					
Unrestricted funds - general			(8,909)		(25,126)
			<u>(8,909)</u>		<u>(25,126)</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021.

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

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

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

The financial statements were approved by the Trustees on 31 July 2021

Mr G A Wilson MBE  
Trustee

Company Registration No. 06488972

# THE WHITSTABLE CASTLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS

*FOR THE YEAR ENDED 31 MARCH 2021*

---

### **1 Accounting policies**

#### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### **1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### **1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### **1.5 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.

# THE WHITSTABLE CASTLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

---

### 1 Accounting policies (Continued)

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	20% on cost
Computers	20% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Stocks

Stocks are stated at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.10 Taxation

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

#### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 1.12 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

## THE WHITSTABLE CASTLE TRUST

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

3 Charitable activities	Trading		Total 2021	Total 2020
	2021	2021		
	£	£	£	£
Catering	133,632	-	133,632	319,729
Venue hire and hospitality	11,834	-	11,834	187,970
Tea gardens	32,414	-	32,414	33,164
Local authority grants	30,794	35,350	157,727	38,000
CJRS grants	122,377	-	122,377	-
East Out Grants	9,003	-	9,003	-
Charitable rental income	24,500	-	24,500	24,100
	<u>364,554</u>	<u>35,350</u>	<u>399,904</u>	<u>602,963</u>
Analysis by fund				
Unrestricted funds - general	364,554	-	364,554	564,963
Restricted funds	-	35,350	35,350	38,000
	<u>364,554</u>	<u>35,350</u>	<u>399,904</u>	<u>602,963</u>
For the year ended 31 March 2020				
Unrestricted funds - general	564,963	-	564,963	564,963
Restricted funds	-	38,000	38,000	38,000
	<u>564,963</u>	<u>38,000</u>	<u>602,963</u>	<u>602,963</u>

**THE WHITSTABLE CASTLE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
***FOR THE YEAR ENDED 31 MARCH 2021***

---

3 Charitable activities

(Continued)

# THE WHITSTABLE CASTLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 4 Donations and legacies

	<b>Unrestricted funds general 2021 £</b>	Unrestricted funds general 2020 £
Donations and gifts	1,776	3,048
Membership fees	97	168
Tips and gratuities	2,337	7,574
	<u>          </u>	<u>          </u>

### 5 Other trading activities

	<b>Unrestricted funds general 2021 £</b>	Unrestricted funds general 2020 £
Fundraising events	4,215	27,211
	<u>          </u>	<u>          </u>

### 6 Investments

	<b>Unrestricted funds general 2021 £</b>	Unrestricted funds general 2020 £
Interest receivable	27	94
	<u>          </u>	<u>          </u>

# THE WHITSTABLE CASTLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 7 Charitable activities

	Trading	Castle upkeep and administration	Grounds upkeep and maintenance	Total 2021	Total 2020
	2021	2021	2021		
	£	£	£	£	£
Depreciation and impairment	1,870	248	-	2,118	1,226
Staff costs	167,897	69,972	19,555	257,424	375,276
Catering supplies and equipment	54,232	-	-	54,232	139,807
Wedding and event costs	1,692	-	-	1,692	21,606
Laundry	480	-	-	480	4,041
Rates and water	-	1,903	-	1,903	6,491
Insurance	-	13,405	-	13,405	11,864
Light and heat	-	10,791	-	10,791	18,466
Telephone	-	3,310	-	3,310	3,983
Printing, postage, stationery and advertising	-	3,417	-	3,417	4,097
Sundries	-	47	-	47	1,853
Castle and gate house expenses	-	11,151	11,185	22,336	35,051
Computer supplies	-	3,635	-	3,635	4,060
Maintenance	-	3,731	4,610	8,341	19,384
	<u>226,171</u>	<u>121,610</u>	<u>35,350</u>	<u>383,131</u>	<u>647,205</u>
Share of support costs (see note 8)	1,995	1,029	193	3,217	6,292
Share of governance costs (see note 8)	3,591	1,853	347	5,791	5,144
	<u>231,757</u>	<u>124,492</u>	<u>35,890</u>	<u>392,139</u>	<u>658,641</u>
<b>Analysis by fund</b>					
Unrestricted funds - general	231,757	124,492	540	356,789	620,641
Restricted funds	-	-	35,350	35,350	38,000
	<u>231,757</u>	<u>124,492</u>	<u>35,890</u>	<u>392,139</u>	<u>658,641</u>
<b>For the year ended 31 March 2020</b>					
Unrestricted funds - general	411,439	208,531	671		620,641
Restricted funds	-	-	38,000		38,000
	<u>411,439</u>	<u>208,531</u>	<u>38,671</u>		<u>658,641</u>

# THE WHITSTABLE CASTLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

8 Support costs	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Bank charges	2,185	-	2,185	5,122	-	5,122
Payroll costs	1,032	-	1,032	1,170	-	1,170
Legal fees and professional fees	-	3,591	3,591	-	3,056	3,056
Accountancy	-	2,200	2,200	-	2,088	2,088
	<u>3,217</u>	<u>5,791</u>	<u>9,008</u>	<u>6,292</u>	<u>5,144</u>	<u>11,436</u>
Analysed between Charitable activities	<u>3,217</u>	<u>5,791</u>	<u>9,008</u>	<u>6,292</u>	<u>5,144</u>	<u>11,436</u>

### 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 10 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	<u>18</u>	<u>25</u>
<b>Employment costs</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	244,920	350,656
Social security costs	8,769	19,447
Other pension costs	3,735	5,173
	<u>257,424</u>	<u>375,276</u>

# THE WHITSTABLE CASTLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

---

<b>11</b>	<b>Tangible fixed assets</b>			
		<b>Plant and equipment</b>	<b>Computers</b>	<b>Total</b>
		<b>£</b>	<b>£</b>	<b>£</b>
	<b>Cost</b>			
	At 1 April 2020	9,353	-	9,353
	Additions	-	1,239	1,239
		<hr/>	<hr/>	<hr/>
	At 31 March 2021	9,353	1,239	10,592
		<hr/>	<hr/>	<hr/>
	<b>Depreciation and impairment</b>			
	At 1 April 2020	1,743	148	1,891
	Depreciation charged in the year	1,870	248	2,118
		<hr/>	<hr/>	<hr/>
	At 31 March 2021	3,613	396	4,009
		<hr/>	<hr/>	<hr/>
	<b>Carrying amount</b>			
	At 31 March 2021	5,740	843	6,583
		<hr/>	<hr/>	<hr/>
	At 31 March 2020	7,611	1,091	8,702
		<hr/>	<hr/>	<hr/>
<b>12</b>	<b>Stocks</b>		<b>2021</b>	<b>2020</b>
			<b>£</b>	<b>£</b>
	Stocks		5,996	8,365
			<hr/>	<hr/>
<b>13</b>	<b>Debtors</b>		<b>2021</b>	<b>2020</b>
	<b>Amounts falling due within one year:</b>		<b>£</b>	<b>£</b>
	Trade debtors		31,854	1,172
	Other debtors		1,420	-
	Prepayments and accrued income		4,733	6,257
			<hr/>	<hr/>
			38,007	7,429
			<hr/>	<hr/>

# THE WHITSTABLE CASTLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

---

<b>14 Creditors: amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Other taxation and social security	1,634	16,846
Trade creditors	37,536	59,585
Other creditors	30,641	27,598
Accruals and deferred income	70,410	14,916
	<u>140,221</u>	<u>118,945</u>
	<u><u>140,221</u></u>	<u><u>118,945</u></u>

### **15 Related party transactions**

There were no disclosable related party transactions during the year (2020 - none).

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.