

Registered charity number  
1160954

Mrs S K West's Charitable Trust

Accounts

31 March 2024

**Mrs S K West's Charitable Trust**  
**Registered number: 1160954**  
**Trustees' Report**

The trustees present their report and accounts for the year ended 31 March 2024.

**Objectives and Activities**

The original trust was founded by Mrs S K West on 21st September 1982 to facilitate her wish to make gifts to a range of charities which she considered worthy of support. This is done through grants made to charities. The trustees are in regular communication to consider requests for grants, and meet in person when considered necessary.

The current grant making policy is to support charities providing overseas aid and famine relief, Christian religious activities, and social support for disadvantaged people in accordance with the wishes of the Settlor. The trustees confirm that they have had regard to the guidance issued by the Charity Commission on public benefit

**Structure, Governance and Management**

Mrs S K West's Charitable Trust is an incorporated charitable organisation. The registered charity number is 1160954 and the trust is administered from 20 Beech Road, Garstang, Lancashire

Trustees are recruited by invitation to meet the skills requirements of the charity. The following trustees served during the year

Peter Schoon  
Judith Grandage  
Richard Blakeborough  
Rachel Grandage  
John Schoon

**Financial Review**

Rental and investment income for the year ended 31st March 2024 was £39,347 (2023: £39,036). After expenses there was a deficit of £13,064 (2023: deficit £5,313). Donations to registered charities were £44,500 during the year (2023: £35,500)

Reserves at 31st March 2024 were £1,281,657 (2023: £1,294,721). This includes the value of property held for investment purposes of £1,170,000. The trustees' policy is to hold sufficient cash reserves so that in the event of no income being received, the trust will be able to pay running costs for up to 6 months and make donations to a number of charities who receive grants in most years. Currently the cash reserves are high and the trustees will be considering future investment plans.

**Professional Advisors**

The following firms acted on behalf of the trust during the year

Bankers	Cumberland Building Society, Penny Street, Lancaster
Surveyors	Fair & Rea, Mian Cote, Stony Lane, Forton
Independent Examiner	Davies & Crane Ltd, 80 Lytham Road, Fulwood, Preston

This report was approved by the board on 17 January 2025 and signed on its behalf.

P J Schoon  
On behalf of the trustees

## **Mrs S K West's Charitable Trust**

**Independent Examiner's Report to the Trustees on the accounts for the year ended 31st March 2021 as set out on pages 3 - 8**

### **Respective responsibilities of trustees and examiner**

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

It is my responsibility to:

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

### **Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

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

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

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

**Signed**



**Date**

17 January 2025

**Name**

Safira Patel

**Qualification**

Chartered Certified Accountant (ACCA)

**Address**

Davies & Crane Ltd, 80 Lytham Road, Fulwood, Preston, PR2 3AQ

**Mrs S K West's Charitable Trust**  
**Statement of Financial Activities**  
**for the year ended 31 March 2024**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Investment Income</b>	39,347	39,036
Donations to registered charities	(44,500)	(35,500)
Direct costs	(3,264)	(4,452)
Management and administration costs	(4,647)	(4,397)
<b>Deficit</b>	<u>(13,064)</u>	<u>(5,313)</u>

**Mrs S K West's Charitable Trust****Registered number:** 1160954**Balance Sheet****as at 31 March 2024**

	Notes	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	2	1,170,000	1,170,000
<b>Current assets</b>			
Debtors	3	12,184	28,856
Cash at bank and in hand		99,741	96,132
		<u>111,925</u>	<u>124,988</u>
<b>Creditors: amounts falling due within one year</b>	4	(268)	(267)
<b>Net current assets</b>		<u>111,657</u>	<u>124,721</u>
<b>Net assets</b>		<u>1,281,657</u>	<u>1,294,721</u>
<b>Funds of the Charity</b>			
Revaluation reserve	5	1,170,000	1,170,000
General Fund		111,657	124,721
<b>Total Funds</b>		<u>1,281,657</u>	<u>1,294,721</u>

P J Schoon

Trustee

Approved by the board on 17 January 2025

**Mrs S K West's Charitable Trust**  
**Statement of Changes in Funds**  
**for the year ended 31 March 2024**

	<b>Revaluation reserve £</b>	<b>General Fund £</b>	<b>Total £</b>
<b>At 1 April 2022</b>	1,170,000	130,034	1,300,034
Deficit for the financial year		(5,313)	(5,313)
<b>At 31 March 2023</b>	<u>1,170,000</u>	<u>124,721</u>	<u>1,294,721</u>
<b>At 1 April 2023</b>	1,170,000	124,721	1,294,721
Deficit for the financial year		(13,064)	(13,064)
<b>At 31 March 2024</b>	<u>1,170,000</u>	<u>111,657</u>	<u>1,281,657</u>

**Mrs S K West's Charitable Trust**  
**Notes to the Accounts**  
**for the year ended 31 March 2024**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

***Income***

Income is included in the Statement of Financial Activities when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability

***Freehold Land and Buildings***

Freehold Land and buildings are measured at market value. No depreciation is provided on buildings or freehold land

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price).

**2 Tangible fixed assets**

	<b>Land and buildings £</b>
<b>Cost</b>	
At 1 April 2023	1,170,000
At 31 March 2024	<u>1,170,000</u>
<b>Depreciation</b>	
At 31 March 2024	<u>-</u>
<b>Net book value</b>	
At 31 March 2024	<u>1,170,000</u>
At 31 March 2023	<u>1,170,000</u>

The freehold land and buildings were professionally valued in 2010 by Fair & Rea, Chartered Surveyors of Mian Cote, Stony Lane, Forton. The value of the land was updated to the valuation used when transferring the land into the trust from the West Wood Trust in 2016

**Mrs S K West's Charitable Trust**  
**Notes to the Accounts**  
**for the year ended 31 March 2024**

<b>3 Debtors</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade debtors	<u>12,184</u>	<u>28,856</u>
<b>4 Creditors: amounts falling due within one year</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Other creditors	<u>270</u>	<u>267</u>
<b>5 Revaluation reserve</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
At 1 April 2023	1,170,000	1,170,000
At 31 March 2024	<u>1,170,000</u>	<u>1,170,000</u>



**Mrs S K West's Charitable Trust**  
**Detailed income and expenditure account**  
**for the year ended 31 March 2024**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Income</b>		
St Annes Shop	22,000	24,000
Beaumont Cote & Grange Land	13,200	13,200
Wayleave	60	48
Interest receivable	4,087	1,788
	<u>39,347</u>	<u>39,036</u>
<b>Donations to Registered Charities</b>		
Cancer Help	2,000	2,000
Garstang St Thomas	2,000	2,000
Focus 4 Hope	-	1,000
Go Africa	3,000	3,000
Lancaster & District Homeless Action Service	2,000	2,000
Marie Curie	2,000	1,000
Otley Meeting Room	2,000	1,000
Salvation Army	2,000	8,000
Sheiling Trust	2,000	2,000
Spen Valley Faith in Schools Trust	-	2,000
St. Catherines Hospice	2,000	2,000
St. Johns Hospice	2,000	2,000
Turning Point	8,000	7,500
Zephania Trust	15,500	-
	<u>44,500</u>	<u>35,500</u>
<b>Direct costs</b>		
Agents' Fees	<u>3,264</u>	<u>4,452</u>
<b>Administrative expenses</b>		
Management and administration costs		
Insurance	4,377	4,127
Property repairs, management, insurance and other direct costs		
Examiner fees	270	270
	<u>4,647</u>	<u>4,397</u>
	<u>4,647</u>	<u>4,397</u>