

THE WEST WATCH TRUST

England & Wales · Charity number 258427

Details

Status Registered

Legal form Other

Registered 1969-04-18

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

Contact

Address West Watch Cottage 2
Birchgrove Road
Chelwood Gate
Haywards Heath
West Sussex
RH17 7DG

Phone 01825 740499

Email contact@westwatchtrust.co.uk

Website westwatchtrust.co.uk

Activities

Objects: THE ADVANCEMENT AND PROMOTION OF THE CHRISTIAN FAITH.

Activities: The advancement and promotion of the Christian faith.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Accommodation/housing, Religious Activities
- **Who:** Other Defined Groups

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£73,893	£77,007	-	-
2023-12-31	£69,548	£71,421	-	-
2022-12-31	£44,846	£61,819	-	-
2021-12-31	£71,008	£55,738	-	-
2020-12-31	£57,444	£51,651	-	-

Trustees

Name	Role	Appointed
IAN ARCHIBALD PARK WILSON	Chair	2016-08-01
Graham Trevor Anderson		2022-06-01
TREVOR RICHARD BLACKMUR		2026-04-27
Timothy John Pope		2025-09-15

THE WEST WATCH TRUST

England & Wales - Charity number 258427

Accounts

REGISTERED CHARITY NUMBER: 258427

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2024
for
The West Watch Trust

Peter Hodgson & Co.
Chartered Accountants
Shadwell House
65 Lower Green Road
Tunbridge Wells
Kent
TN4 8TW

The West Watch Trust

**Contents of the Financial Statements
for the Year Ended 31 December 2024**

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The West Watch Trust
Report of the Trustees
for the Year Ended 31 December 2024

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Principal Objectives

The principal objects of the trust are:

1. - The advancement and promotion of the Christian faith;
2. - To apply the trust funds towards the cost of equipment, maintenance, repair, insurance and upkeep of such place or places used by the charity for its objects; and
3. - To apply the trust funds as the trustees think fit in promoting the operation of such places as a Christian centre.

Activities

The trust achieves its objectives by providing accommodation for Christian workers, groups and others to rest, relax, plan, pray and spend time with God and each other in beautiful countryside at affordable prices.

Public benefit

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Trust's aims and objectives, in planning future activities and in making decisions during the year. The activities further the charity's purposes for the public benefit.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The activities and performance for the year are summarised:

The Centre opened again in April 2021 after the various Coronavirus lockdowns during 2020. After a slow start in 2021, the level of bookings in 2022 was back to pre-covid levels.

The new wardens are now settled into their new role and are working out well.

FINANCIAL REVIEW

Financial position

During the year, the income of the trust was £73,893 (2023: £69,548) derived from donations, gift aid tax recovered, bank interest and fees from guests.

The expenditure was £77,007 (2023: £71,421), resulting in a deficit for the year of £3,114 (2023: £1,873).

The trustees are happy to provide the use of the facilities at West Watch irrespective of the ability of guests to pay. Therefore, it is anticipated that resources expended will exceed incoming resources and the support of the Edwards Skinner Charitable Trust meets this deficit.

Meetings of the Edwards Skinner Charitable Trust are held on the same day as those of the West Watch Trust and consideration is given to the need for a grant at each meeting and between meetings if the need arises.

The West Watch Trust
Report of the Trustees
for the Year Ended 31 December 2024

FINANCIAL REVIEW

Risk Management

The trustees have reviewed the risks to which they consider the trust to be susceptible. The trustees and the wardens are keen to maximise the use of the premises. This is done by word of mouth and by an annual letter from the wardens to former visitors and friends, including contacts established by the benefactor. The guests' ability to pay is not of prime importance. A statement is prepared by the wardens for each trustee meeting of anticipated property maintenance and proposals for improvements which aids budgeting and the trustees' concern for the health, safety and comfort of staff and guests.

Progress is reviewed at each meeting.

Professional advice is taken where appropriate including matters relating to insurance cover and fire precautions.

Reserves policy

The trustees aim to keep the level of reserves at a level sufficient to maintain the day-to-day running of the trust for one or two months, which is between £3,000 and £5,000.

The trustees of the Edwards Skinner Charitable Trust have agreed to support the West Watch Trust in future to meet day-to-day activities and the maintenance of the properties leased from the Edwards Skinner Charitable Trust.

FUTURE PLANS

The trustees and the wardens wish to continue to look for ways to maximise the use of the premises. The re-design of the centre has provided an area suitable for day visitors to use during the week and it is hoped that the number of day and mid-week bookings may be increased.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The declaration of trust was dated 6 October 1968.

Charity constitution

Reference and Administrative Information

Registered Charity Number 258427

Principal Office
15 Wilman Road
Tunbridge Wells,
Kent
TN4 9AJ

Trustees

The trustees who served throughout the year and to the date of the signature of this report were:

B M O'Driscoll (Chairman) - resigned 7-9-2025
G T Anderson
I A P Wilson
T J Pope - appointed 15-9-2025

Wardens

Ash and Heather Kauffman

The West Watch Trust
Report of the Trustees
for the Year Ended 31 December 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Trustees

The trustees normally meet four times a year, either at West Watch Cottages or elsewhere, but retain the flexibility to meet more often as occasion demands. All decisions are recorded in the minutes. The trustees are in contact with the wardens informally on matters concerning the daily activities of the trust. Day-to-day decision making is entrusted to the employed wardens with the trustees taking ultimate responsibility.

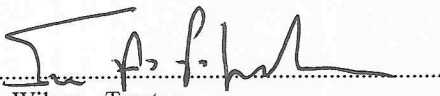
Induction and training of new trustees

Potential new trustees are generally people known to one or more of the existing trustees and who have an area of expertise to offer the trust and who have sympathy with its aims and objectives. If all the trustees are in unanimous agreement, the potential trustee is approached and, if interested, invited to attend a meeting, as an observer in the first instance. After appointment, new trustees learn more about the trust's work and, when appropriate, are given an area of responsibility in the running of the trust.

Key management remuneration

No remuneration is paid to any of the trustees. Expenses incurred on behalf of the trust are reimbursed.

Approved by order of the board of trustees on28th Oct 2025..... and signed on its behalf by:


.....
I A Wilson - Trustee

**Independent Examiner's Report to the Trustees of
The West Watch Trust**

Independent examiner's report to the trustees of The West Watch Trust

I report to the charity trustees on my examination of the accounts of The West Watch Trust (the Trust) for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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



Aidan Smyth ACA
The Institute of Chartered Accountants in England and Wales

Peter Hodgson & Co.
Chartered Accountants
Shadwell House
65 Lower Green Road
Tunbridge Wells
Kent
TN4 8TW

Date: 28-10-25

The West Watch Trust
Statement of Financial Activities
for the Year Ended 31 December 2024

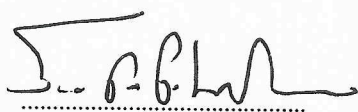
	Notes	2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	73,279	69,027
Investment income	3	614	521
Total		<u>73,893</u>	<u>69,548</u>
EXPENDITURE ON			
Raising funds	4	2,864	2,845
Charitable activities	5		
Charitable Activities			
		<u>74,143</u>	<u>68,576</u>
Total		<u>77,007</u>	<u>71,421</u>
NET INCOME/(EXPENDITURE)		(3,114)	(1,873)
RECONCILIATION OF FUNDS			
Total funds brought forward		4,007	5,880
TOTAL FUNDS CARRIED FORWARD		<u>893</u>	<u>4,007</u>

The notes form part of these financial statements

The West Watch Trust
Statement of Financial Position
31 December 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
FIXED ASSETS			
Tangible assets	11	2,137	2,850
CURRENT ASSETS			
Debtors	12	722	757
Cash at bank		4,577	3,853
		<u>5,299</u>	<u>4,610</u>
CREDITORS			
Amounts falling due within one year	13	(6,543)	(3,453)
NET CURRENT ASSETS		<u>(1,244)</u>	<u>1,157</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		893	4,007
NET ASSETS		<u>893</u>	<u>4,007</u>
FUNDS			
Unrestricted funds	14	893	4,007
TOTAL FUNDS		<u>893</u>	<u>4,007</u>

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



.....
I A Wilson - Trustee

The notes form part of these financial statements

The West Watch Trust
Notes to the Financial Statements
for the Year Ended 31 December 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Deposits received in advance of visits to the properties are carried forward and credited when payment is due.

Interest on funds held on deposit is included upon notification of the interest paid or payable by the bank.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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

Governance costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to the independent examination and trustees expenses.

Tangible fixed assets

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

Plant and machinery - 25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

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

The West Watch Trust

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

1. ACCOUNTING POLICIES - continued

Retirement benefits

The cost of the pension contributions are included within charitable activity costs and these are accounted for on the basis of contributions payable in the year. The Trust has no liability beyond making its contributions. The Trust therefore has no liability for final pension provision of its staff.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Gifts and donations	33,279	31,227
Gifts from the Edwards Skinner Charitable Trust	40,000	37,800
	73,279	69,027

3. INVESTMENT INCOME

	2024	2023
	£	£
Rents from grazing	600	500
Deposit account interest	14	21
	614	521

4. RAISING FUNDS

Raising donations and legacies

	2024	2023
	£	£
Support costs	2,864	2,845
	2,864	2,845

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 6) £	Totals £
Charitable Activities	74,093	50	74,143
	74,093	50	74,143

The West Watch Trust

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

6. GRANTS PAYABLE

	2024	2023
	£	£
Charitable Activities		
	50	-
	<u>50</u>	<u>-</u>

7. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Raising donations and legacies	60	2,804	2,864
	<u>60</u>	<u>2,804</u>	<u>2,864</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

Trustees' expenses paid for the year ended 31 December 2024 amounted to £nil (2023 : £22)

9. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	38,452	35,768
Other pension costs	2,840	2,716
	<u>41,292</u>	<u>38,484</u>

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

	2024	2023
Warden & administration	2	2
	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

The West Watch Trust

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	69,027
Investment income	521
Total	<u>69,548</u>
EXPENDITURE ON	
Raising funds	2,845
Charitable activities	
Charitable Activities	
	68,576
Total	<u>71,421</u>
NET INCOME/(EXPENDITURE)	(1,873)
RECONCILIATION OF FUNDS	
Total funds brought forward	5,880
TOTAL FUNDS CARRIED FORWARD	<u>4,007</u>
11. TANGIBLE FIXED ASSETS	
	Plant and machinery £
COST	
At 1 January 2024 and 31 December 2024	3,800
DEPRECIATION	
At 1 January 2024	950
Charge for year	713
At 31 December 2024	<u>1,663</u>
NET BOOK VALUE	
At 31 December 2024	<u>2,137</u>
At 31 December 2023	<u>2,850</u>

The West Watch Trust

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

12.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
		2024	2023
		£	£
	Other debtors	<u>722</u>	<u>757</u>
13.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
		2024	2023
		£	£
	Other creditors	<u>6,543</u>	<u>3,453</u>
14.	MOVEMENT IN FUNDS		
		Net	At
	At 1.1.24	movement	31.12.24
	£	in funds	£
		£	
	Unrestricted funds		
	General fund	4,007	(3,114)
		<u>4,007</u>	<u>893</u>
	TOTAL FUNDS	<u>4,007</u>	<u>(3,114)</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	73,893	(77,007)	(3,114)
	<u>73,893</u>	<u>(77,007)</u>	<u>(3,114)</u>
TOTAL FUNDS	<u>73,893</u>	<u>(77,007)</u>	<u>(3,114)</u>

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	5,880	(1,873)	4,007
	<u>5,880</u>	<u>(1,873)</u>	<u>4,007</u>
TOTAL FUNDS	<u>5,880</u>	<u>(1,873)</u>	<u>4,007</u>

The West Watch Trust

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	69,548	(71,421)	(1,873)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>69,548</u>	<u>(71,421)</u>	<u>(1,873)</u>

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

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	5,880	(4,987)	893
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>5,880</u>	<u>(4,987)</u>	<u>893</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	143,441	(148,428)	(4,987)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>143,441</u>	<u>(148,428)</u>	<u>(4,987)</u>

The West Watch Trust

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

15. RELATED PARTY DISCLOSURES

The trustees of the West Watch Trust are also trustees of the Edwards Skinner Charitable Trust.

During the year grants amounting to £40,000 were received from Edwards Skinner Charitable Trust (2023: £37,800).

Under an agreement dated 25 March 1969, the premises and grounds known as West Watch were demised by Miss D I Skinner to The West Watch Trust on a yearly tenancy at an annual rental of £1, if demanded. Miss Skinner died on 30 May 1995 and under the terms of her Will, the premises and grounds at West Watch were left to the Edwards Skinner Charitable Trust. The previous tenancy agreement for Cottages 1, 2 and 3, the Annexe (Zion) and Divals Field and Plantation has been continued.

The West Watch Trust
Detailed Statement of Financial Activities
for the Year Ended 31 December 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts and donations	33,279	31,227
Gifts from the Edwards Skinner Charitable Trust	40,000	37,800
	73,279	69,027
Investment income		
Rents from grazing	600	500
Deposit account interest	14	21
	614	521
Total incoming resources	73,893	69,548
EXPENDITURE		
Charitable activities		
Wages	38,452	35,768
Pensions	2,840	2,716
Rates and water	1,115	1,103
Insurance	1,479	1,416
Light and heat	7,129	7,160
Advertising	1,350	-
Sundries	369	159
Household & property maintenance	19,806	18,816
Garden upkeep	840	488
Depreciation - equipment	713	950
Grants to institutions	50	-
	74,143	68,576
Support costs		
Finance		
Bank charges	60	60
Governance costs		
Trustees' expenses	-	22
Telephone & broadband	454	413
Independent examiners' fees	1,600	1,600
Professional fees	750	750
	2,804	2,785

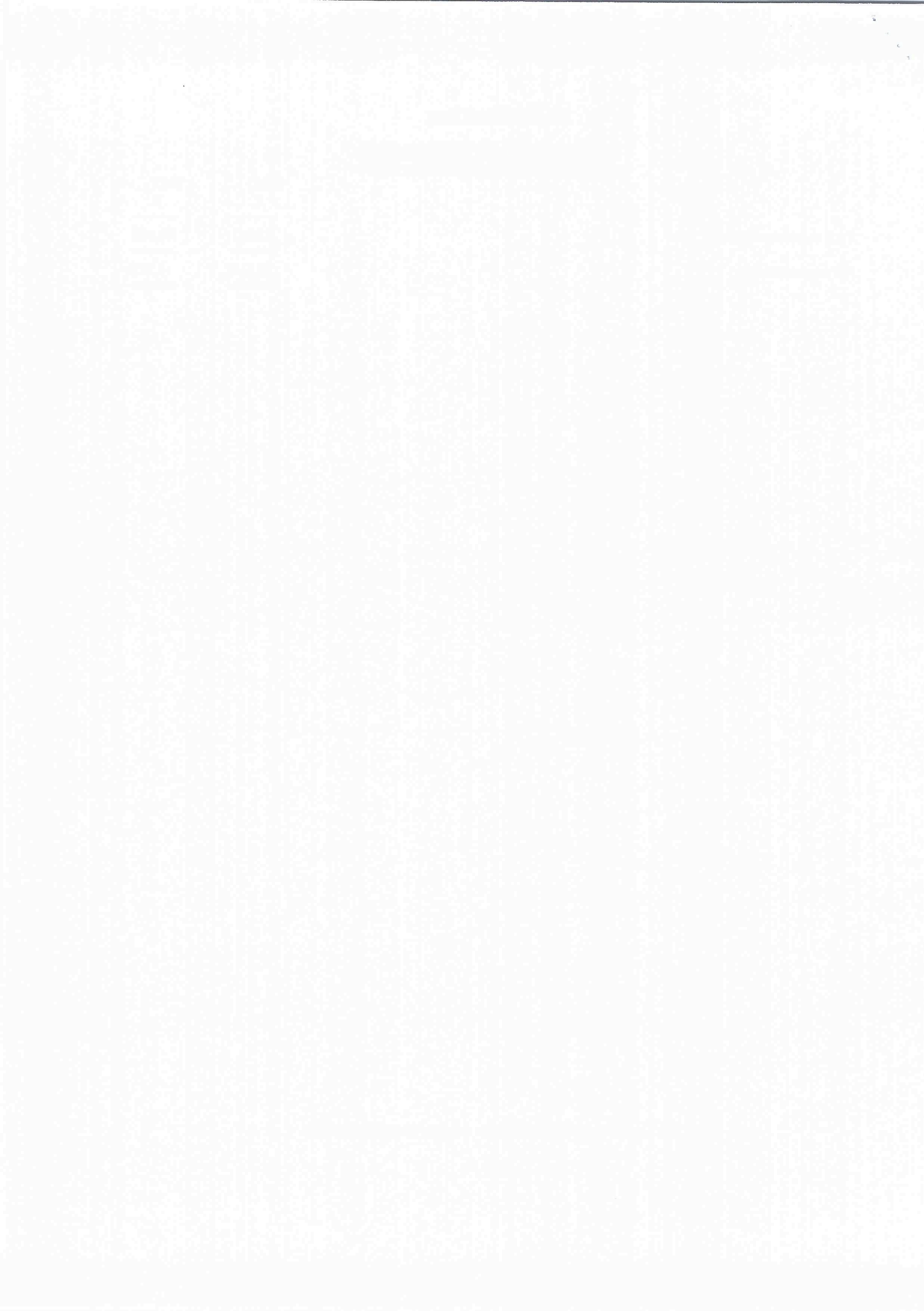
This page does not form part of the statutory financial statements

The West Watch Trust

Detailed Statement of Financial Activities
for the Year Ended 31 December 2024

	2024	2023
	£	£
Total resources expended	<u>77,007</u>	<u>71,421</u>
Net expenditure	<u><u>(3,114)</u></u>	<u><u>(1,873)</u></u>

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THE WEST WATCH TRUST

England & Wales - Charity number 258427

Accounts

Report of the Trustees and
Unaudited Financial Statements
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The West Watch Trust

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for the Year Ended 31 December 2023

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3. - To apply the trust funds as the trustees think fit in promoting the operation of such places as a Christian centre.

Activities

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The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Trust's aims and objectives, in planning future activities and in making decisions during the year. The activities further the charity's purposes for the public benefit.

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The Centre opened again in April 2021 after the various Coronavirus lockdowns during 2020. After a slow start in 2021, the level of bookings in 2022 was back to pre-covid levels.

The new wardens are now settled into their new role and are working out well.

FINANCIAL REVIEW

Financial position

During the year, the income of the trust was £69,548 (2022: £44,846) derived from donations, gift aid tax recovered, bank interest and fees from guests.

The expenditure was £71,421 (2022: £61,819), resulting in a deficit for the year of £1,873 (2022: £16,973).

The trustees are happy to provide the use of the facilities at West Watch irrespective of the ability of guests to pay. Therefore, it is anticipated that resources expended will exceed incoming resources and the support of the Edwards Skinner Charitable Trust meets this deficit.

Meetings of the Edwards Skinner Charitable Trust are held on the same day as those of the West Watch Trust and consideration is given to the need for a grant at each meeting and between meetings if the need arises.

The West Watch Trust

Report of the Trustees for the Year Ended 31 December 2023

FINANCIAL REVIEW

Risk Management

The trustees have reviewed the risks to which they consider the trust to be susceptible. The trustees and the wardens are keen to maximise the use of the premises. This is done by word of mouth and by an annual letter from the wardens to former visitors and friends, including contacts established by the benefactor. The guests' ability to pay is not of prime importance. A statement is prepared by the wardens for each trustee meeting of anticipated property maintenance and proposals for improvements which aids budgeting and the trustees' concern for the health, safety and comfort of staff and guests.

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Charity constitution

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Tunbridge Wells,
Kent
TN4 9AJ

Trustees

The trustees who served throughout the year and to the date of the signature of this report were:

B M O'Driscoll (Chairman)
J A Anstead
I A P Wilson

Wardens

Ash and Heather Kauffman

Trustees

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The West Watch Trust

Report of the Trustees
for the Year Ended 31 December 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

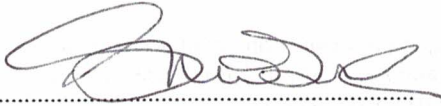
Induction and training of new trustees

Potential new trustees are generally people known to one or more of the existing trustees and who have an area of expertise to offer the trust and who have sympathy with its aims and objectives. If all the trustees are in unanimous agreement, the potential trustee is approached and, if interested, invited to attend a meeting, as an observer in the first instance. After appointment, new trustees learn more about the trust's work and, when appropriate, are given an area of responsibility in the running of the trust.

Key management remuneration

No remuneration is paid to any of the trustees. Expenses incurred on behalf of the trust are reimbursed.

Approved by order of the board of trustees on18/3/2025..... and signed on its behalf by:



.....
B M O'Driscoll - Trustee

**Independent Examiner's Report to the Trustees of
The West Watch Trust**

Independent examiner's report to the trustees of The West Watch Trust

I report to the charity trustees on my examination of the accounts of The West Watch Trust (the Trust) for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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



Aidan Smyth ACA
The Institute of Chartered Accountants in England and Wales

Peter Hodgson & Co.
Chartered Accountants
Shadwell House
65 Lower Green Road
Tunbridge Wells
Kent
TN4 8TW

Date: 18/3/2025

The West Watch Trust

Statement of Financial Activities
for the Year Ended 31 December 2023

		2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	69,027	44,333
Investment income	3	521	513
Total		<u>69,548</u>	<u>44,846</u>
EXPENDITURE ON			
Raising funds	4	2,845	2,636
Charitable activities	5		
Charitable Activities		68,576	59,183
Total		<u>71,421</u>	<u>61,819</u>
NET INCOME/(EXPENDITURE)		(1,873)	(16,973)
RECONCILIATION OF FUNDS			
Total funds brought forward		5,880	22,853
TOTAL FUNDS CARRIED FORWARD		<u><u>4,007</u></u>	<u><u>5,880</u></u>

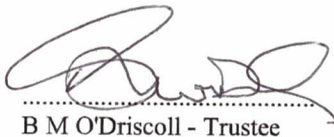
The notes form part of these financial statements

The West Watch Trust

Statement of Financial Position
31 December 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
FIXED ASSETS			
Tangible assets	10	2,850	-
CURRENT ASSETS			
Debtors	11	757	659
Cash at bank		3,853	7,303
		<u>4,610</u>	<u>7,962</u>
CREDITORS			
Amounts falling due within one year	12	(3,453)	(2,082)
		<u>1,157</u>	<u>5,880</u>
NET CURRENT ASSETS			
		<u>4,007</u>	<u>5,880</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>4,007</u>	<u>5,880</u>
NET ASSETS			
		<u>4,007</u>	<u>5,880</u>
FUNDS			
Unrestricted funds	13	4,007	5,880
TOTAL FUNDS		<u>4,007</u>	<u>5,880</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 18/3/2024 and were signed on its behalf by:


B M O'Driscoll - Trustee

The notes form part of these financial statements

The West Watch Trust

Notes to the Financial Statements for the Year Ended 31 December 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Deposits received in advance of visits to the properties are carried forward and credited when payment is due.

Interest on funds held on deposit is included upon notification of the interest paid or payable by the bank.

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.

Governance costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to the independent examination and trustees expenses.

Tangible fixed assets

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

Plant and machinery - 25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

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

The West Watch Trust

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

1. ACCOUNTING POLICIES - continued

Retirement benefits

The cost of the pension contributions are included within charitable activity costs and these are accounted for on the basis of contributions payable in the year. The Trust has no liability beyond making its contributions. The Trust therefore has no liability for final pension provision of its staff.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Gifts and donations	31,227	29,060
Gifts from the Edwards Skinner Charitable Trust	37,800	15,000
Gift aid	-	273
	<u>69,027</u>	<u>44,333</u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Rents from grazing	500	500
Deposit account interest	21	13
	<u>521</u>	<u>513</u>

4. RAISING FUNDS

Raising donations and legacies

	2023	2022
	£	£
Support costs	2,845	2,636
	<u>2,845</u>	<u>2,636</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £
Charitable Activities	<u>68,576</u>

The West Watch Trust

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

6. SUPPORT COSTS

	Finance	Governance	Totals
	£	costs £	£
Raising donations and legacies	<u>60</u>	<u>2,785</u>	<u>2,845</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

Trustees' expenses paid for the year ended 31 December 2023 amounted to £22 (2022 : £22)

8. STAFF COSTS

	2023		2022
	£		£
Wages and salaries	35,768		35,225
Other pension costs	<u>2,716</u>		<u>1,125</u>
	<u>38,484</u>		<u>36,350</u>

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

	2023		2022
Warden & administration	<u>2</u>		<u>2</u>

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	44,333
Investment income	<u>513</u>
Total	<u>44,846</u>
 EXPENDITURE ON	
Raising funds	2,636
 Charitable activities	
Charitable Activities	<u>59,183</u>
Total	<u>61,819</u>
 NET INCOME/(EXPENDITURE)	 (16,973)

The West Watch Trust

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

9.	COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued		Unrestricted fund £
	RECONCILIATION OF FUNDS		
	Total funds brought forward		22,853
	TOTAL FUNDS CARRIED FORWARD		<u>5,880</u>
10.	TANGIBLE FIXED ASSETS		Plant and machinery £
	COST		
	Additions		<u>3,800</u>
	DEPRECIATION		
	Charge for year		<u>950</u>
	NET BOOK VALUE		
	At 31 December 2023		<u>2,850</u>
	At 31 December 2022		<u>-</u>
11.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
		2023	2022
		£	£
	Other debtors	<u>757</u>	<u>659</u>
12.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
		2023	2022
		£	£
	Other creditors	<u>3,453</u>	<u>2,082</u>
13.	MOVEMENT IN FUNDS		
		Net movement in funds	At
	At 1.1.23	£	31.12.23
	£	£	£
	Unrestricted funds		
	General fund	5,880	(1,873)
		<u>5,880</u>	<u>4,007</u>
	TOTAL FUNDS	<u>5,880</u>	<u>(1,873)</u>
		<u>5,880</u>	<u>4,007</u>

The West Watch Trust

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	69,548	(71,421)	(1,873)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>69,548</u>	<u>(71,421)</u>	<u>(1,873)</u>

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	22,853	(16,973)	5,880
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>22,853</u>	<u>(16,973)</u>	<u>5,880</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	44,846	(61,819)	(16,973)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>44,846</u>	<u>(61,819)</u>	<u>(16,973)</u>

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

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	22,853	(18,846)	4,007
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>22,853</u>	<u>(18,846)</u>	<u>4,007</u>

THE WEST WATCH TRUST

England & Wales - Charity number 258427

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2022
for
The West Watch Trust

Peter Hodgson & Co.
Chartered Accountants
Shadwell House
65 Lower Green Road
Tunbridge Wells
Kent
TN4 8TW

The West Watch Trust

**Contents of the Financial Statements
for the Year Ended 31 December 2022**

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Independent Examiner's Report	4
Statement of Financial Activities	5
Statement of Financial Position	6
Notes to the Financial Statements	7 to 12
Detailed Statement of Financial Activities	13

The West Watch Trust
Report of the Trustees
for the Year Ended 31 December 2022

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Principal Objectives

The principal objects of the trust are:

1. - The advancement and promotion of the Christian faith;
2. - To apply the trust funds towards the cost of equipment, maintenance, repair, insurance and upkeep of such place or places used by the charity for its objects; and
3. - To apply the trust funds as the trustees think fit in promoting the operation of such places as a Christian centre.

Activities

The trust achieves its objectives by providing accommodation for Christian workers, groups and others to rest, relax, plan, pray and spend time with God and each other in beautiful countryside at affordable prices.

Public benefit

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Trust's aims and objectives, in planning future activities and in making decisions during the year. The activities further the charity's purposes for the public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The activities and performance for the year are summarised:

The Centre opened again in April 2021 after the various Coronavirus lockdowns during 2020. After a slow start in 2021, the level of bookings in 2022 was back to pre-covid levels.

The new wardens are now settled into their new role and are working out well.

FINANCIAL REVIEW

Financial position

During the year, the income of the trust was £44,846 (2021: £71,008) derived from donations, gift aid tax recovered, bank interest and fees from guests.

The expenditure was £61,819 (2021: £55,738, resulting in a deficit for the year of £16,973 (2021: Surplus £15,270).

The trustees are happy to provide the use of the facilities at West Watch irrespective of the ability of guests to pay. Therefore, it is anticipated that resources expended will exceed incoming resources and the support of the Edwards Skinner Charitable Trust meets this deficit.

Meetings of the Edwards Skinner Charitable Trust are held on the same day as those of the West Watch Trust and consideration is given to the need for a grant at each meeting and between meetings if the need arises.

The West Watch Trust
Report of the Trustees
for the Year Ended 31 December 2022

FINANCIAL REVIEW

Risk Management

The trustees have reviewed the risks to which they consider the trust to be susceptible. The trustees and the wardens are keen to maximise the use of the premises. This is done by word of mouth and by an annual letter from the wardens to former visitors and friends, including contacts established by the benefactor. The guests' ability to pay is not of prime importance. A statement is prepared by the wardens for each trustee meeting of anticipated property maintenance and proposals for improvements which aids budgeting and the trustees' concern for the health, safety and comfort of staff and guests.

Progress is reviewed at each meeting.

Professional advice is taken where appropriate including matters relating to insurance cover and fire precautions.

Reserves policy

The trustees aim to keep the level of reserves at a level sufficient to maintain the day-to-day running of the trust for one or two months, which is between £3,000 and £5,000.

The trustees of the Edwards Skinner Charitable Trust have agreed to support the West Watch Trust in future to meet day-to-day activities and the maintenance of the properties leased from the Edwards Skinner Charitable Trust.

FUTURE PLANS

The trustees and the wardens wish to continue to look for ways to maximise the use of the premises. The re-design of the centre has provided an area suitable for day visitors to use during the week and it is hoped that the number of day and mid-week bookings may be increased.

At April 2022, the cottages and Centre are both open but bookings have reduced from pre- pandemic levels especially for groups coming to the Centre.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The declaration of trust was dated 6 October 1968.

Charity constitution

Reference and Administrative Information

Registered Charity Number 258427

Principal Office 15 Wilman Road
Tunbridge Wells,
Kent
TN4 9AJ

Trustees

The trustees who served throughout the year and to the date of the signature of this report were:

B M O'Driscoll (Chairman)
J A Anstead
I A P Wilson

Wardens

Ash and Heather Kauffman

The West Watch Trust

Report of the Trustees
for the Year Ended 31 December 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Trustees

The trustees normally meet four times a year, either at West Watch Cottages or elsewhere, but retain the flexibility to meet more often as occasion demands. All decisions are recorded in the minutes. The trustees are in contact with the wardens informally on matters concerning the daily activities of the trust. Day-to-day decision making is entrusted to the employed wardens with the trustees taking ultimate responsibility.

Induction and training of new trustees

Potential new trustees are generally people known to one or more of the existing trustees and who have an area of expertise to offer the trust and who have sympathy with its aims and objectives. If all the trustees are in unanimous agreement, the potential trustee is approached and, if interested, invited to attend a meeting, as an observer in the first instance. After appointment, new trustees learn more about the trust's work and, when appropriate, are given an area of responsibility in the running of the trust.

Key management remuneration

No remuneration is paid to any of the trustees. Expenses incurred on behalf of the trust are reimbursed.

Approved by order of the board of trustees on 9/2/2023 and signed on its behalf by:



.....
B M O'Driscoll - Trustee

**Independent Examiner's Report to the Trustees of
The West Watch Trust**

Independent examiner's report to the trustees of The West Watch Trust

I report to the charity trustees on my examination of the accounts of The West Watch Trust (the Trust) for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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



Aidan Smyth

Peter Hodgson & Co.
Chartered Accountants
Shadwell House
65 Lower Green Road
Tunbridge Wells
Kent
TN4 8TW

Date: 9/2/2023

The West Watch Trust

Statement of Financial Activities
for the Year Ended 31 December 2022

		2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	44,333	14,834
Charitable activities	4		
Coronavirus & JRS grants		-	55,672
Investment income	3	<u>513</u>	<u>502</u>
Total		<u>44,846</u>	<u>71,008</u>
EXPENDITURE ON			
Raising funds	5	2,636	1,329
Charitable activities	6		
Charitable Activities		<u>59,183</u>	<u>54,409</u>
Total		<u>61,819</u>	<u>55,738</u>
NET INCOME/(EXPENDITURE)		(16,973)	15,270
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>22,853</u>	<u>7,583</u>
TOTAL FUNDS CARRIED FORWARD		<u>5,880</u>	<u>22,853</u>

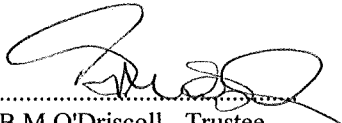
The notes form part of these financial statements

The West Watch Trust

Statement of Financial Position
31 December 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
CURRENT ASSETS			
Debtors	11	659	1,081
Cash at bank and in hand		<u>7,303</u>	<u>25,361</u>
		7,962	26,442
CREDITORS			
Amounts falling due within one year	12	(2,082)	(3,589)
		<u>5,880</u>	<u>22,853</u>
NET CURRENT ASSETS			
		<u>5,880</u>	<u>22,853</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>5,880</u>	<u>22,853</u>
NET ASSETS		<u>5,880</u>	<u>22,853</u>
FUNDS	13		
Unrestricted funds		<u>5,880</u>	<u>22,853</u>
TOTAL FUNDS		<u>5,880</u>	<u>22,853</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 9/1/2023 and were signed on its behalf by:


B M O'Driscoll - Trustee

The West Watch Trust

Notes to the Financial Statements for the Year Ended 31 December 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Deposits received in advance of visits to the properties are carried forward and credited when payment is due.

Interest on funds held on deposit is included upon notification of the interest paid or payable by the bank.

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.

Governance costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to the independent examination and trustees expenses.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

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

Retirement benefits

The cost of the pension contributions are included within charitable activity costs and these are accounted for on the basis of contributions payable in the year. The Trust has no liability beyond making its contributions. The Trust therefore has no liability for final pension provision of its staff.

The West Watch Trust

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

2. DONATIONS AND LEGACIES		2022	2021
		£	£
Gifts and donations		29,060	13,440
Gifts from the Edwards Skinner Charitable Trust		15,000	-
Gift aid		<u>273</u>	<u>1,394</u>
		<u>44,333</u>	<u>14,834</u>
3. INVESTMENT INCOME		2022	2021
		£	£
Rents from grazing		500	500
Deposit account interest		<u>13</u>	<u>2</u>
		<u>513</u>	<u>502</u>
4. INCOME FROM CHARITABLE ACTIVITIES		2022	2021
	Activity	£	£
	Charitable Activities		
Coronavirus & JRS grants		<u>-</u>	<u>55,672</u>
5. RAISING FUNDS			
Raising donations and legacies		2022	2021
		£	£
Support costs		<u>2,636</u>	<u>1,329</u>
6. CHARITABLE ACTIVITIES COSTS			
	Direct	Support	Totals
	Costs	costs (see	£
	£	note 7)	£
Charitable Activities	<u>59,161</u>	<u>22</u>	<u>59,183</u>

The West Watch Trust

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

7. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Raising donations and legacies	81	2,555	2,636
Trustees' expenses	<u> -</u>	<u> 22</u>	<u> 22</u>
	<u> 81</u>	<u> 2,577</u>	<u> 2,658</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

Trustees' expenses paid for the year ended 31 December 2022 amounted to £22 (2021 : £nil)

9. STAFF COSTS

	2022 £		2021 £
Wages and salaries	35,225		30,520
Other pension costs	<u> 1,125</u>		<u> 1,270</u>
	<u> 36,350</u>		<u> 31,790</u>

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

	2022		2021
Warden & administration	<u> 2</u>		<u> 2</u>

No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	14,834
Charitable activities	
Charitable Activities	55,672
Investment income	<u> 502</u>
Total	<u> 71,008</u>
EXPENDITURE ON	
Raising funds	1,329

The West Watch Trust

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

10.	COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £
	Charitable activities	
	Charitable Activities	<u>54,409</u>
	Total	<u>55,738</u>
	NET INCOME	15,270
	RECONCILIATION OF FUNDS	
	Total funds brought forward	7,583
	TOTAL FUNDS CARRIED FORWARD	<u><u>22,853</u></u>

11.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2022	2021
		£	£
	Other debtors	<u>659</u>	<u>1,081</u>

12.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2022	2021
		£	£
	Other creditors	<u>2,082</u>	<u>3,589</u>

13.	MOVEMENT IN FUNDS		Net	
		At 1.1.22	movement	At
		£	in funds	31.12.22
	Unrestricted funds		£	£
	General fund	22,853	(16,973)	5,880
	TOTAL FUNDS	<u>22,853</u>	<u>(16,973)</u>	<u>5,880</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	44,846	(61,819)	(16,973)
TOTAL FUNDS	<u>44,846</u>	<u>(61,819)</u>	<u>(16,973)</u>

The West Watch Trust

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	7,583	15,270	22,853
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>7,583</u>	<u>15,270</u>	<u>22,853</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	71,008	(55,738)	15,270
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>71,008</u>	<u>(55,738)</u>	<u>15,270</u>

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

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	7,583	(1,703)	5,880
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>7,583</u>	<u>(1,703)</u>	<u>5,880</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	115,854	(117,557)	(1,703)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>115,854</u>	<u>(117,557)</u>	<u>(1,703)</u>

The West Watch Trust

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

14. RELATED PARTY DISCLOSURES

The trustees of the West Watch Trust are also trustees of the Edwards Skinner Charitable Trust.

During the year grants amounting to £15,000 were received from Edwards Skinner Charitable Trust (2021: £nil).

Under an agreement dated 25 March 1969, the premises and grounds known as West Watch were demised by Miss D I Skinner to The West Watch Trust on a yearly tenancy at an annual rental of £1, if demanded. Miss Skinner died on 30 May 1995 and under the terms of her Will, the premises and grounds at West Watch were left to the Edwards Skinner Charitable Trust. The previous tenancy agreement for Cottages 1, 2 and 3, the Annexe (Zion) and Divals Field and Plantation has been continued.

The West Watch Trust

Detailed Statement of Financial Activities
for the Year Ended 31 December 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts and donations	29,060	13,440
Gifts from the Edwards Skinner Charitable Trust	15,000	-
Gift aid	<u>273</u>	<u>1,394</u>
	44,333	14,834
Investment income		
Rents from grazing	500	500
Deposit account interest	<u>13</u>	<u>2</u>
	513	502
Charitable activities		
Coronavirus & JRS grants	<u>-</u>	<u>55,672</u>
Total incoming resources	44,846	71,008
EXPENDITURE		
Charitable activities		
Wages	35,225	30,520
Pensions	1,125	1,270
Rates and water	3,087	3,469
Insurance	1,740	1,159
Light and heat	7,305	3,131
Sundries	221	632
Household & property maintenance	9,852	11,597
Garden upkeep	<u>606</u>	<u>1,193</u>
	59,161	52,971
Support costs		
Finance		
Bank charges	81	97
Governance costs		
Trustees' expenses	22	-
Telephone & broadband	647	781
Postage and stationery	89	178
Travel	219	273
Independent examiners' fees	<u>1,600</u>	<u>1,438</u>
	<u>2,577</u>	<u>2,670</u>
Total resources expended	<u>61,819</u>	<u>55,738</u>
Net (expenditure)/income	<u>(16,973)</u>	<u>15,270</u>

This page does not form part of the statutory financial statements

THE WEST WATCH TRUST

England & Wales - Charity number 258427

Accounts

THE WEST WATCH TRUST

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

Registered Charity No 258427

NORMAN COX & ASHBY

Chartered Accountants

Grosvenor Lodge
72 Grosvenor Road
Tunbridge Wells
Kent TN1 2AZ

THE WEST WATCH TRUST

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THE WEST WATCH TRUST

ANNUAL REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their annual report and the financial statements of the charity for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 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).

OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT

Principal Objectives

The principal objects of the trust are:

- 1 The advancement and promotion of the Christian faith;
- 2 To apply the trust funds towards the cost of equipment, maintenance, repair, insurance and upkeep of such place or places used by the charity for its objects; and
- 3 To apply the trust funds as the trustees think fit in promoting the operation of such places as a Christian centre.

Activities

The trust achieves its objectives by providing accommodation for Christian workers, groups and others to rest, relax, plan, pray and spend time with God and each other in beautiful countryside at affordable prices.

Public Benefit

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Trust's aims and objectives, in planning future activities and in making decisions during the year. The activities further the charity's purposes for the public benefit.

ACHIEVEMENTS AND PERFORMANCE

The activities and performance for the year are summarised:

Following 2020, when the Centre was closed for the whole year and the cottages were only able to open between lockdowns, the cottages opened again in April 2021 and the Centre in July and stayed open for the rest of the year. In total there were forty bookings and four hundred and one guests, although there were some cancellations due to Covid19.

The new wardens have settled well into their new role and 2022 started with a healthy number of enquires and bookings.

FINANCIAL REVIEW

During the year, the income of the trust was £71,008 (2020: £57,444) derived from donations, gift aid tax recovered and fees from guests and Coronavirus Grants covering the periods when the trust was unable to provide accommodation. The expenditure was £55,738 (2020: £51,651), resulting in a surplus for the year of £15,270 (2020: £5,793).

THE WEST WATCH TRUST

ANNUAL REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2021 (CONTINUED)

FINANCIAL REVIEW (CONTINUED)

The trustees are happy to provide the use of the facilities at West Watch irrespective of the ability of guests to pay. Therefore, it is anticipated that resources expended will exceed incoming resources and the support of the Edwards Skinner Charitable Trust meets this deficit.

Meetings of the Edwards Skinner Charitable Trust are held on the same day as those of the West Watch Trust and consideration is given to the need for a grant at each meeting and between meetings if the need arises.

Risk Management

The trustees have reviewed the risks to which they consider the trust to be susceptible. The trustees and the wardens are keen to maximise the use of the premises. This is done by word of mouth and by an annual letter from the wardens to former visitors and friends, including contacts established by the benefactor. The guests' ability to pay is not of prime importance. A statement is prepared by the wardens for each trustee meeting of anticipated property maintenance and proposals for improvements which aids budgeting and the trustees' concern for the health, safety and comfort of staff and guests. Progress is reviewed at each meeting. Professional advice is taken where appropriate including matters relating to insurance cover and fire precautions.

Reserves Policy

The trustees aim to keep the level of reserves at a level sufficient to maintain the day-to-day running of the trust for one or two months, which is between £3,000 and £5,000. At 31 December 2021, the charity had free reserves of £22,853 (2020: £7,583) due to the level of support received by the West Watch Trust in the year from the Coronavirus Retention Scheme and HM Government Coronavirus Grants. The trustees of the Edwards Skinner Charitable Trust have agreed to support the West Watch Trust in future to meet day-to-day activities and the maintenance of the properties leased from the Edwards Skinner Charitable Trust.

Plans for the Future

The trustees and the wardens wish to continue to look for ways to maximise the use of the premises. The re-design of the centre has provided an area suitable for day visitors to use during the week and it is hoped that the number of day and mid-week bookings may be increased.

At April 2022, the cottages and Centre are both open but bookings have reduced from pre-pandemic levels especially for groups coming to the Centre.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The trust is constituted under a declaration of trust dated 8 October 1968 and is an unincorporated body.

THE WEST WATCH TRUST

ANNUAL REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2021 (CONTINUED)

STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

Trustees

The trustees normally meet four times a year, either at West Watch Cottages or elsewhere, but retain the flexibility to meet more often as occasion demands. All decisions are recorded in the minutes. The trustees are in contact with the wardens informally on matters concerning the daily activities of the trust. Day-to-day decision making is entrusted to the employed wardens with the trustees taking ultimate responsibility.

Potential new trustees are generally people known to one or more of the existing trustees and who have an area of expertise to offer the trust and who have sympathy with its aims and objectives. If all the trustees are in unanimous agreement, the potential trustee is approached and, if interested, invited to attend a meeting, as an observer in the first instance. After appointment, new trustees learn more about the trust's work and, when appropriate, are given an area of responsibility in the running of the trust.

Remuneration of Trustees

No remuneration is paid to any of the trustees. Expenses incurred on behalf of the trust are reimbursed.

Reference and Administrative Information

Registered Charity Number 258427

Principal Office 15 Wilman Road
Tunbridge Wells,
Kent TN4 9AJ

Trustees

The trustees who served throughout the year and to the date of the signature of this report were:

B M O'Driscoll (Chairman)
J A Anstead
I A P Wilson

Wardens Doug and Joy Lanksford (To 4 June 2021)
Ash and Heather Kauffman (From 5 June 2021)

Independent Examiner N M Gower-Smith FCA
Norman Cox & Ashby, *Chartered Accountants*
Grosvenor Lodge
72 Grosvenor Road
Tunbridge Wells, Kent TN1 2AZ

Bankers CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling, Kent ME19 4TA

Solicitors Buss Murton Law LLP
31 High Street
Cranbrook, Kent TN17 3EE

THE WEST WATCH TRUST

ANNUAL REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2021 (CONTINUED)

STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 20 April 2022 and signed on their behalf by

B M O'DRISCOLL
Chairman

THE WEST WATCH TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE WEST WATCH TRUST FOR THE YEAR ENDED 31 DECEMBER 2021

I report to the trustees on my examination of the accounts of The West Watch Trust ("the Trust") for the year ended 31 December 2021, which are set out on pages 6 to 11.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that, in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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

N M GOWER-SMITH FCA
NORMAN COX & ASHBY
Chartered Accountants
Grosvenor Lodge
72 Grosvenor Road
Tunbridge Wells
Kent TN1 2AZ

20 April 2022

THE WEST WATCH TRUST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2021

UNRESTRICTED INCOME FUND

	Note	2021 £	2020 £
INCOME			
Donations and Legacies			
Gifts and Donations		1,705	-
Grant from the Edwards Skinner Charitable Trust		-	9,000
Gift Aid Tax Recovered		1,394	134
Investments			
Rent from Grazing		500	500
Deposit Interest		2	8
Charitable Activities			
Fees and Gifts from Guests		11,735	13,800
Other			
Coronavirus Job Retention Scheme		5,952	-
HM Government Coronavirus Grant		49,720	34,002
TOTAL INCOME		<u>71,008</u>	<u>57,444</u>
EXPENDITURE			
Charitable Activities	2	<u>55,738</u>	<u>51,651</u>
TOTAL EXPENDITURE		<u>55,738</u>	<u>51,651</u>
NET MOVEMENT IN FUNDS		15,270	5,793
RECONCILIATION OF FUNDS			
TOTAL FUND BALANCE BROUGHT FORWARD AT 1 JANUARY 2021		7,583	1,790
TOTAL FUND BALANCE CARRIED FORWARD AT 31 DECEMBER 2021		<u><u>£22,853</u></u>	<u><u>£7,583</u></u>

THE WEST WATCH TRUST

BALANCE SHEET

AT 31 DECEMBER 2021

	Note	2021		2020	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	5		-		-
CURRENT ASSETS					
Debtors					
Prepayments		1,081		1,043	
Cash at Bank and in Hand					
Current Account		5,045		2,438	
Deposit Account		19,888		6,086	
Cash in Hand		428		493	
		<u> </u>		<u> </u>	
TOTAL CURRENT ASSETS		26,442		10,060	
		<u> </u>		<u> </u>	
LIABILITIES					
Creditors: Amounts falling due within one year					
Deposits Received in Advance	6	1,000		50	
Accruals		2,335		2,333	
Other Creditors		254		94	
		<u> </u>		<u> </u>	
		3,589		2,477	
		<u> </u>		<u> </u>	
NET CURRENT ASSETS		22,853		7,583	
		<u> </u>		<u> </u>	
NET ASSETS		£22,853		£7,583	
		<u> </u>		<u> </u>	
THE FUNDS OF THE CHARITY					
Unrestricted Income Fund		22,853		7,583	
		<u> </u>		<u> </u>	
TOTAL CHARITY FUNDS		£22,853		£7,583	
		<u> </u>		<u> </u>	

Approved by the trustees on 20 April 2022 and signed on their behalf by

B M O'DRISCOLL
Chairman

THE WEST WATCH TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1 ACCOUNTING POLICIES

(a) Basis of preparation and assessment of going concern

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note to these accounts. The financial statements have been prepared in accordance with 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 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the trust's ability to continue as a going concern. The trustees of the Edwards Skinner Charitable Trust have agreed to support the West Watch Trust in future to meet day-to-day activities and the maintenance of the properties leased from the Edwards Skinner Charitable Trust. This applies to the next reporting period, the year ended 31 December 2022, and to subsequent periods.

(b) Reconciliation with previous Generally Accepted Accounting Practice

In preparing the financial statements, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required.

(c) Fund structure

The unrestricted fund comprises those funds which are expendable at the discretion of the trustees in furtherance of the objectives of the Charity.

(d) Income recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Deposits received in advance of visits to the properties are carried forward and credited when payment is due.

Interest on funds held on deposit is included upon notification of the interest paid or payable by the bank.

(e) Expenditure recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities.

(f) Allocation of governance costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to the independent examination and trustees expenses.

THE WEST WATCH TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021 (CONTINUED)

1 ACCOUNTING POLICIES (CONTINUED)

(g) Charitable activities

The expenditure on charitable activities includes those costs incurred directly on the objects of the charity, and governance costs.

(h) Tangible fixed assets and depreciation

The tangible fixed assets are shown at cost. Expenditure on fixed assets greater than £500 is capitalised. Depreciation is provided on equipment at 25% per annum on cost to write off the cost of the assets less estimated residual value over their expected useful lives.

(i) Pensions

The cost of the pension contributions are included within charitable activity costs and these are accounted for on the basis of contributions payable in the year. The Trust has no liability beyond making its contributions. The Trust therefore has no liability for final pension provision of its staff.

2 EXPENDITURE ON CHARITABLE ACTIVITIES

	2021	2020
	£	£
Charitable Activities		
Staff Costs (Note 3)	31,790	26,520
Provisions	126	93
Light and Heat	3,131	3,756
Rates and Water	3,469	3,347
Insurance	1,159	1,167
Property Maintenance	2,042	3,728
Garden Upkeep	1,193	5,951
Travel Expenses	273	180
Postage, Stationery and Newspapers	178	23
Telephone and Broadband	781	774
Household Maintenance	9,555	4,508
Bank Charges	97	60
Other	506	132
Governance Costs		
Independent Examiner's Fee	1,438	1,401
Trustees' Expenses	-	11
	<hr/>	<hr/>
TOTAL EXPENDITURE	55,738	51,651
	<hr/>	<hr/>

THE WEST WATCH TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021 (CONTINUED)

3 STAFF COSTS

	2021 £	2020 £
Gross Wages and Salaries	30,520	25,470
Pension Contributions	1,270	1,050
	<u>£31,790</u>	<u>£26,520</u>
Average number of staff		
Wardens (full time equivalents)	<u>2</u>	<u>2</u>

No employees received emoluments above £60,000.

4 RETIREMENT BENEFITS

The Trust contributes to the pension schemes of its employees, provided by the National Employment Savings Trust (NEST). The assets of the scheme are held separately from those of the Trust in independently administered funds. Contributions payable by the Trust amounted to £1,270 (2020: £1,050). No contributions were outstanding at the year end (2020: £nil).

5 TANGIBLE FIXED ASSETS

	2021 £	2020 £
Equipment		
Cost		
At 1 January 2021 and 31 December 2021	<u>578</u>	<u>578</u>
Depreciation		
At 1 January 2021	578	578
Charge for the year	-	-
At 31 December 2021	<u>578</u>	<u>578</u>
Net Book Value		
At 31 December 2021	<u>£-</u>	<u>£-</u>

THE WEST WATCH TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021 (CONTINUED)

6 DEPOSITS RECEIVED IN ADVANCE

	2021 £	2020 £
At 1 January 2021	50	3,475
Income Recognised during the year	(50)	(3,475)
Income Deferred during the year	1,000	50
	<hr/>	<hr/>
At 31 December 2021	£1,000	£50
	<hr/>	<hr/>

7 CONNECTED CHARITY

The trustees of The West Watch Trust are also the trustees of the Edwards Skinner Charitable Trust from which no grants were received during the year (2020: £9,000).

Under an agreement dated 25 March 1969, the premises and grounds known as West Watch were demised by Miss D I Skinner to this charity on a yearly tenancy at an annual rental of £1, if demanded. Miss Skinner died on 30 May 1995 and under the terms of her Will, the premises and grounds at West Watch were left to the Edwards Skinner Charitable Trust. The previous tenancy agreement for Cottages 1, 2 and 3, the Annexe (West Watch Centre) and Divals Field and Plantation has been continued by the trustees of the Edwards Skinner Charitable Trust.

8 TRANSACTIONS WITH TRUSTEES

No remuneration was paid to any of the trustees. During the year, one trustee (2020: one) was reimbursed £Nil (2020: £11) for office expenses incurred on behalf of the charity. At the year end no amounts were owed to the trustees (2020: £ none).

The trust has a trustees' indemnity insurance policy jointly with The Edwards Skinner Charitable Trust, which paid the whole premium of £398 (2020: £398).

THE WEST WATCH TRUST

England & Wales - Charity number 258427

Accounts

THE WEST WATCH TRUST

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

Registered Charity No 258427

NORMAN COX & ASHBY
Chartered Accountants
Grosvenor Lodge
72 Grosvenor Road
Tunbridge Wells
Kent TN1 2AZ

THE WEST WATCH TRUST

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THE WEST WATCH TRUST

ANNUAL REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their annual report and the financial statements of the charity for the year ended 31 December 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 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).

OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT

Principal Objectives

The principal objects of the trust are:

- 1 The advancement and promotion of the Christian faith;
- 2 To apply the trust funds towards the cost of equipment, maintenance, repair, insurance and upkeep of such place or places used by the charity for its objects; and
- 3 To apply the trust funds as the trustees think fit in promoting the operation of such places as a Christian centre.

Activities

The trust achieves its objectives by providing accommodation for Christian workers, groups and others to rest, relax, plan, pray and spend time with God and each other in beautiful countryside at affordable prices.

Public Benefit

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Trust's aims and objectives, in planning future activities and in making decisions during the year. The activities further the charity's purposes for the public benefit.

ACHIEVEMENTS AND PERFORMANCE

The activities and performance for the year are summarised:

During the first three months of 2020 bookings and occupancy were in line with previous years. Due to the Covid-19 pandemic, the centre closed to guests on 18 March and the cottages closed to guests on 24 March 2020. The cottages opened briefly between lockdowns.

There is an ongoing schedule of maintenance work for all the properties overseen very ably by the wardens and closure has enable decoration of the centre and repair work to be undertaken.

FINANCIAL REVIEW

During the year, the income of the trust was £57,444 (2019: £47,626) derived from donations and fees from guests, gifts from the Edwards Skinner Charitable Trust, which amounted to £9,000 (2019: £22,000) and Coronavirus Grants from the local authority covering the periods when the trust was unable to provide accommodation. The expenditure was £51,651 (2019: £50,694), resulting in a surplus for the year of £5,793 (2019: deficit of £3,068).

THE WEST WATCH TRUST

ANNUAL REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2020 (CONTINUED)

FINANCIAL REVIEW (CONTINUED)

The trustees are happy to provide the use of the facilities at West Watch irrespective of the ability of guests to pay. Therefore, it is anticipated that resources expended will exceed incoming resources and the support of the Edwards Skinner Charitable Trust meets this deficit.

Meetings of the Edwards Skinner Charitable Trust are held on the same day as those of the West Watch Trust and consideration is given to the need for a grant at each meeting and between meetings if the need arises.

Risk Management

The trustees have reviewed the risks to which they consider the trust to be susceptible. The trustees and the wardens are keen to maximise the use of the premises. This is done by word of mouth and by an annual letter from the wardens to former visitors and friends, including contacts established by the benefactor. The guests' ability to pay is not of prime importance. A statement is prepared by the wardens for each trustee meeting of anticipated property maintenance and proposals for improvements which aids budgeting and the trustees' concern for the health, safety and comfort of staff and guests. Progress is reviewed at each meeting. Professional advice is taken where appropriate including matters relating to insurance cover and fire precautions.

Reserves Policy

The trustees aim to keep the level of reserves at a level sufficient to maintain the day-to-day running of the trust for one or two months, which is between £3,000 and £5,000. At 31 December 2020, the charity had free reserves of £7,583 (2019: £1,790). The trustees of the Edwards Skinner Charitable Trust have agreed to support the West Watch Trust in future to meet day-to-day activities and the maintenance of the properties leased from the Edwards Skinner Charitable Trust.

Plans for the Future

The trustees and the wardens wish to continue to look for ways to maximise the use of the premises. The re-design of the centre has provided an area suitable for day visitors to use during the week and it is hoped that the number of day and mid-week bookings may be increased.

At April 2021, the cottages and Centre are still closed following the latest Coronavirus lockdown but it is hoped that, under the Government's Roadmap, the cottages may soon be able to be open with the Centre opening later in 2021.

The current wardens are retiring in the summer of 2021 and the trustees are interviewing possible replacements. The trustees are very grateful to the current wardens who have done an excellent job.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The trust is constituted under a declaration of trust dated 8 October 1968 and is an unincorporated body.

THE WEST WATCH TRUST

ANNUAL REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2020 (CONTINUED)

STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

Trustees

The trustees normally meet four times a year, either at West Watch Cottages or elsewhere, but retain the flexibility to meet more often as occasion demands. All decisions are recorded in the minutes. The trustees are in contact with the wardens informally on matters concerning the daily activities of the trust. Day-to-day decision making is entrusted to the employed wardens with the trustees taking ultimate responsibility.

Potential new trustees are generally people known to one or more of the existing trustees and who have an area of expertise to offer the trust and who have sympathy with its aims and objectives. If all the trustees are in unanimous agreement, the potential trustee is approached and, if interested, invited to attend a meeting, as an observer in the first instance. After appointment, new trustees learn more about the trust's work and, when appropriate, are given an area of responsibility in the running of the trust.

Remuneration of Trustees

No remuneration is paid to any of the trustees. Expenses incurred on behalf of the trust are reimbursed.

Reference and Administrative Information

Registered Charity Number 258427

Principal Office 15 Wilman Road
Tunbridge Wells,
Kent TN4 9AJ

Trustees

The trustees who served throughout the year and to the date of the signature of this report were:

B M O'Driscoll	(Chairman)
J A Anstead	
I A P Wilson	
R I Whitehead	Resigned 30 June 2020

Wardens Doug and Joy Lanksford

Independent Examiner N M Gower-Smith FCA
Norman Cox & Ashby, *Chartered Accountants*
Grosvenor Lodge
72 Grosvenor Road
Tunbridge Wells, Kent TN1 2AZ

Bankers CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling, Kent ME19 4TA

Solicitors Buss Murton Law LLP
31 High Street
Cranbrook, Kent TN17 3EE

THE WEST WATCH TRUST

ANNUAL REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2020 (CONTINUED)

STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 3 April 2021 and signed on their behalf by

B M O'DRISCOLL
Chairman

THE WEST WATCH TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE WEST WATCH TRUST FOR THE YEAR ENDED 31 DECEMBER 2020

I report to the trustees on my examination of the accounts of The West Watch Trust ("the Trust") for the year ended 31 December 2020, which are set out on pages 6 to 11.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that, in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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

N M GOWER-SMITH FCA
NORMAN COX & ASHBY
Chartered Accountants
Grosvenor Lodge
72 Grosvenor Road
Tunbridge Wells
Kent TN1 2AZ

6 April 2021

THE WEST WATCH TRUST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2020

UNRESTRICTED INCOME FUND

	Note	2020 £	2019 £
INCOME			
Donations and Legacies			
Gifts and Donations		-	-
Grant from the Edwards Skinner Charitable Trust		9,000	22,000
Gift Aid Tax Recovered		134	-
Investments			
Rent from Grazing		500	500
Deposit Interest		8	5
Charitable Activities			
Fees and Gifts from Guests		13,800	25,012
Other			
Surplus on Disposal of Assets		-	109
HM Government Coronavirus Grant		34,002	-
TOTAL INCOME		<u>57,444</u>	<u>47,626</u>
EXPENDITURE			
Charitable Activities	2	<u>51,651</u>	<u>50,694</u>
TOTAL EXPENDITURE		<u>51,651</u>	<u>50,694</u>
NET MOVEMENT IN FUNDS		5,793	(3,068)
RECONCILIATION OF FUNDS			
TOTAL FUND BALANCE BROUGHT FORWARD AT 1 JANUARY 2020		1,790	4,858
TOTAL FUND BALANCE CARRIED FORWARD AT 31 DECEMBER 2020		<u><u>£7,583</u></u>	<u><u>£1,790</u></u>

THE WEST WATCH TRUST

BALANCE SHEET

AT 31 DECEMBER 2020

	Note	2020		2019	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	5		-		-
CURRENT ASSETS					
Debtors					
Prepayments		1,043		1,434	
Cash at Bank and in Hand					
Current Account		2,438		2,932	
Deposit Account		6,086		3,078	
Cash in Hand		493		281	
		<u> </u>		<u> </u>	
TOTAL CURRENT ASSETS		10,060		7,725	
		<u> </u>		<u> </u>	
LIABILITIES					
Creditors: Amounts falling due within one year					
Deposits Received in Advance	6	50		3,475	
Accruals		2,333		2,379	
Other Creditors		94		81	
		<u> </u>		<u> </u>	
		2,477		5,935	
		<u> </u>		<u> </u>	
NET CURRENT ASSETS		7,583		1,790	
		<u> </u>		<u> </u>	
NET ASSETS		£7,583		£1,790	
		<u> </u>		<u> </u>	
THE FUNDS OF THE CHARITY					
Unrestricted Income Fund		7,583		1,790	
		<u> </u>		<u> </u>	
TOTAL CHARITY FUNDS		£7,583		£1,790	
		<u> </u>		<u> </u>	

Approved by the trustees on 3 April 2021 and signed on their behalf by

B M O'DRISCOLL
Chairman

THE WEST WATCH TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1 ACCOUNTING POLICIES

(a) Basis of preparation and assessment of going concern

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note to these accounts. The financial statements have been prepared in accordance with 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 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the trust's ability to continue as a going concern. The trustees of the Edwards Skinner Charitable Trust have agreed to support the West Watch Trust in future to meet day-to-day activities and the maintenance of the properties leased from the Edwards Skinner Charitable Trust.

(b) Reconciliation with previous Generally Accepted Accounting Practice

In preparing the financial statements, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required.

(c) Fund structure

The unrestricted fund comprises those funds which are expendable at the discretion of the trustees in furtherance of the objectives of the Charity.

(d) Income recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Deposits received in advance of visits to the properties are carried forward and credited when payment is due.

Interest on funds held on deposit is included upon notification of the interest paid or payable by the bank.

(e) Expenditure recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities.

(f) Allocation of governance costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to the independent examination and trustees expenses.

THE WEST WATCH TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020 (CONTINUED)

1 ACCOUNTING POLICIES (CONTINUED)

(g) Charitable activities

The expenditure on charitable activities includes those costs incurred directly on the objects of the charity, and governance costs.

(h) Tangible fixed assets and depreciation

The tangible fixed assets are shown at cost. Expenditure on fixed assets greater than £500 is capitalised. Depreciation is provided on equipment at 25% per annum on cost to write off the cost of the assets less estimated residual value over their expected useful lives.

(i) Pensions

The cost of the pension contributions are included within charitable activity costs and these are accounted for on the basis of contributions payable in the year. The Trust has no liability beyond making its contributions. The Trust therefore has no liability for final pension provision of its staff.

2 EXPENDITURE ON CHARITABLE ACTIVITIES

	2020	2019
	£	£
Charitable Activities		
Staff Costs (Note 3)	26,520	25,200
Provisions	93	283
Light and Heat	3,756	5,218
Rates and Water	3,347	4,678
Insurance	1,167	1,184
Property Maintenance	3,728	4,353
Garden Upkeep	5,951	1,550
Travel Expenses	180	498
Postage, Stationery and Newspapers	23	13
Telephone and Broadband	774	1,008
Household Maintenance	4,508	4,849
Bank Charges	60	60
Other	132	435
Governance Costs		
Independent Examiner's Fee	1,401	1,354
Trustees' Expenses	11	11
	<hr/>	<hr/>
TOTAL EXPENDITURE	51,651	50,694
	<hr/>	<hr/>

THE WEST WATCH TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020 (CONTINUED)

3 STAFF COSTS

	2020 £	2019 £
Gross Wages and Salaries	25,470	24,240
Pension Contributions	1,050	960
	<u> </u>	<u> </u>
	£26,520	£25,200
	<u> </u>	<u> </u>
Average number of staff		
Wardens (full time equivalents)	2	2
	<u> </u>	<u> </u>

No employees received emoluments above £60,000.

4 RETIREMENT BENEFITS

The Trust contributes to the pension schemes of its employees, provided by the National Employment Savings Trust (NEST). The assets of the scheme are held separately from those of the Trust in independently administered funds. Contributions payable by the Trust amounted to £1,050 (2019: £960). No contributions were outstanding at the year end (2019: £nil).

5 TANGIBLE FIXED ASSETS

	2020 £	2019 £
Equipment		
Cost		
At 1 January 2020 and 31 December 2020	578	578
	<u> </u>	<u> </u>
Depreciation		
At 1 January 2020	578	578
Charge for the year	-	-
	<u> </u>	<u> </u>
At 31 December 2020	578	578
	<u> </u>	<u> </u>
Net Book Value		
At 31 December 2020	£-	£-
	<u> </u>	<u> </u>

THE WEST WATCH TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020 (CONTINUED)

6 DEPOSITS RECEIVED IN ADVANCE

	2020 £	2019 £
At 1 January 2020	3,475	1,500
Income Recognised during the year	(3,475)	(1,500)
Income Deferred during the year	50	3,475
	<hr/>	<hr/>
At 31 December 2020	£50	£3,475
	<hr/>	<hr/>

7 CONNECTED CHARITY

The trustees of The West Watch Trust are also the trustees of the Edwards Skinner Charitable Trust from which grants of £9,000 (2019: £22,000) were received during the year.

Under an agreement dated 25 March 1969, the premises and grounds known as West Watch were demised by Miss D I Skinner to this charity on a yearly tenancy at an annual rental of £1, if demanded. Miss Skinner died on 30 May 1995 and under the terms of her Will, the premises and grounds at West Watch were left to the Edwards Skinner Charitable Trust. The previous tenancy agreement for Cottages 1, 2 and 3, the Annexe (West Watch Centre) and Divals Field and Plantation has been continued by the trustees of the Edwards Skinner Charitable Trust.

8 TRANSACTIONS WITH TRUSTEES

No remuneration was paid to any of the trustees. During the year, one trustee (2019: one) was reimbursed £11 (2019: £11) for office expenses incurred on behalf of the charity. At the year end no amounts were owed to the trustees (2019: £ none).

The trust has a trustees' indemnity insurance policy jointly with The Edwards Skinner Charitable Trust, which paid the whole premium of £398 (2019: £398).