

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



# THE WEST WATCH TRUST

## BALANCE SHEET

AT 31 DECEMBER 2020

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

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 £
<b>Charitable Activities</b>		
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
<b>TOTAL EXPENDITURE</b>	<b>51,651</b>	<b>50,694</b>

# 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
	<hr/>	<hr/>
	£26,520	£25,200
	<hr/>	<hr/>
Average number of staff		
Wardens (full time equivalents)	2	2
	<hr/>	<hr/>

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

# 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).