

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		71,008	57,444
EXPENDITURE			
Charitable Activities	2	55,738	51,651
TOTAL EXPENDITURE		55,738	51,651
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		£22,853	£7,583

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	
TOTAL CURRENT ASSETS		26,442		10,060	
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	
		3,589		2,477	
NET CURRENT ASSETS		22,853		7,583	
NET ASSETS		£22,853		£7,583	
THE FUNDS OF THE CHARITY					
Unrestricted Income Fund		22,853		7,583	
TOTAL CHARITY FUNDS		£22,853		£7,583	

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
TOTAL EXPENDITURE	55,738	51,651

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
	<hr/>	<hr/>
	£31,790	£26,520
	<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 £1,270 (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	578	578
	<hr/>	<hr/>
Depreciation		
At 1 January 2021	578	578
Charge for the year	-	-
	<hr/>	<hr/>
At 31 December 2021	578	578
	<hr/>	<hr/>
Net Book Value		
At 31 December 2021	£-	£-
	<hr/>	<hr/>

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).