

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

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for the Year Ended 31 December 2022

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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

	Notes	2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM			
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><u>5,880</u></u>	<u><u>22,853</u></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><u>44,333</u></u>	<u><u>14,834</u></u>

3. INVESTMENT INCOME

	2022	2021
	£	£
Rents from grazing	500	500
Deposit account interest	<u>13</u>	<u>2</u>
	<u><u>513</u></u>	<u><u>502</u></u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2022	2021
Activity	£	£
Charitable Activities		
Coronavirus & JRS grants	<u><u>-</u></u>	<u><u>55,672</u></u>

5. RAISING FUNDS

Raising donations and legacies

	2022	2021
	£	£
Support costs	<u><u>2,636</u></u>	<u><u>1,329</u></u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Charitable Activities	<u><u>59,161</u></u>	<u><u>22</u></u>	<u><u>59,183</u></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

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	22,853	(16,973)	5,880
TOTAL FUNDS	<u><u>22,853</u></u>	<u><u>(16,973)</u></u>	<u><u>5,880</u></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><u>44,846</u></u>	<u><u>(61,819)</u></u>	<u><u>(16,973)</u></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

