

# THE WHITMORE TRUST

England & Wales · Charity number 801203

## Details

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**Status** Registered

**Legal form** Trust

**Registered** 1989-03-15

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

## Contact

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**Address** 3 Knoll Quarry  
Godalming  
GU7 2ES

**Phone** 01483 423261

**Email** [RYANK3KQ@GMAIL.COM](mailto:RYANK3KQ@GMAIL.COM)

## Activities

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**Objects:** (A) RELIEVING PERSONS WITHIN THE AREA OF BENEFIT WHO ARE SUFFERING FROM MENTAL ILLNESS ARRESTED OR INCOMPLETE DEVELOPMENT OF MIND PSYCHOPATHIC DISORDER OR ANY OTHE DISORDER OF DISABILITY OF MIND PHYSICAL ILLNESS OR HANDICAP OR DEPRIVATION AND IN PARTICULAR (BUT WITHOUT IN ANY WAY LIMITING THE GENERALITY OF THE FOREGOING) BY SUPPORTING OTHER CHARITIES INVOLVED IN THE ACQUISITION AND MAINTENANCE OF HOSTELS FOR THE BENEFICIARIES AND FOR THEIR EDUCATION AND MAINTENANCE; (B) ADVANCEMENT OF RELIGION BY SUPPORTING THE WORK OF THE CHRISTIAN CHURCH IN THE UNITED KINGDOM AND NORTHERN IRELAND AND COUNTRIES OUTSIDE THE UNITED KINGDOM; (C) SUCH OTHER CHARITABLE PURPOSES AS THE TRUSTEES SHALL FROM TIME TO TIME DETERMINE.

**Activities:** Supporting the work of Godalming United Church, and supporting specific development activities in The Gambia, Sierra Leone and Uganda. This includes the collection and shipping of surplus secondhand school furniture from UK schools being renewed & replaced for use in schools in The Gambia and Sierra Leone.

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Overseas Aid/famine Relief, Religious Activities
- **Who:** Children/young People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies

## Geography

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- Cameroon
- Ghana
- Sierra Leone
- South Africa
- The Gambia
- Uganda
- Zimbabwe
- Surrey

## Finances

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| Period end | Income  | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2024-12-31 | -       | -           | -      | -         |
| 2023-12-31 | £40,990 | £38,713     | -      | -         |
| 2022-12-31 | £38,836 | £35,737     | -      | -         |
| 2021-12-31 | £36,234 | £33,764     | -      | -         |
| 2020-12-31 | £32,914 | £32,915     | -      | -         |
| 2019-12-31 | £57,590 | £54,386     | -      | -         |

## Trustees

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| Name                     | Role | Appointed  |
|--------------------------|------|------------|
| RYAN LAWRENCE KELLEY MBE |      |            |
| Ruth Edith Margaret      |      | 2015-05-02 |

**THE WHITMORE TRUST**

England & Wales - Charity number 801203

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# Accounts

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**THE WHITMORE TRUST**  
**ACCOUNTS**  
**FOR THE YEAR ENDED**  
**31<sup>st</sup> DECEMBER 2023**

# **THE WHITMORE TRUST**

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# THE WHITMORE TRUST

## TRUST INFORMATION

Principal Address 3 Knoll Quarry  
Godalming  
Surrey GU7 2ES

Trustees Ryan Kelley MBE  
Sylvia Kelley (deceased 06/08/2024)  
Ruth Wilson

Bankers HSBC Bank PLC  
Guildford Branch  
12a North Street  
Guildford  
Surrey GU1 4AF

Independent Examiner Mark Dickinson FCA  
Shaw Gibbs (Audit) Limited  
Wey Court West  
Union Road  
Farnham  
Surrey GU9 7PT

Charity Registration Number 801203

# THE WHITMORE TRUST

## TRUSTEES' REPORT FOR YEAR ENDED 31<sup>ST</sup> DECEMBER 2023

### 1. Legal Status

The Whitmore Trust was constituted on 7<sup>th</sup> March 1989 and is governed by a Deed of Trust.

The Trust is a Registered Charity, charity number 801203.

### 2. Trustees

The Trustees are Ryan Kelley, Sylvia Kelley (deceased 06/08/2024) and Ruth Wilson. New trustees are nominated and appointed by existing trustees.

### 3. Objects of the Trust

The Objects of the Trust are

- a) To provide assistance for people with physical or mental disabilities or illness, including supporting other charities providing such support.
- b) the advancement of religion through supporting the Christian Church worldwide.
- c) The support of any other charitable purpose as the trustees may determine.

### 4. Review of the Year/Application of Funds for Public Benefit

#### Trustees' Priorities

The trust has continued through the year to support activities for the benefit of the communities in the United Kingdom and Africa in working within its stated objects.

The primary work of the Trust continued through the year to be supporting the work of Godalming United Church and the Methodist Church in The Gambia and the provision of support for educational, medical and development purposes in The Gambia, and supporting students in that country. Godalming United Church has continued its active support for work in The Gambia in partnership with the Trust.

The work of supporting people with disabilities is undertaken through other charitable channels.

#### Sources of Funds

The income through the year has been provided by the trustees and from a number of individual donors enabling funds to be applied for a wide variety of purposes. The individual funds received have been or will be applied in consultation with the donors through the trustee's direct local involvements and with local partners. The trustees' contributions have been applied in accord with the trustee's commitment to development in West Africa through the Methodist Churches, and through a number of personal contacts in those countries whose actions are carefully monitored.

## Impact of COVID-19

The trustees were again able to visit in March and November 2023 to review and progress the work of the trust. Much of the normal project work has been maintained through telephone and email communication with the key individuals, and maintaining financial support through cooperation with the Minister of Basic and Secondary Education in Gambia as set out in previous annual reports.

One of the impacts of Covid in the Gambia has been the severe reduction in tourists staying in hotels. The hotel where the trustees have stayed for many years has closed in November 2023 leaving all the staff without employment and with no redundancy provisions in the local economy. This has been hard and has adversely affected a number of people known to the trustees – whilst it is not possible to compensate them for loss of employment small sums have been granted to alleviate poverty.

## Shipping – The Gambia

A further container (Number 65) was shipped in July 23. This was made possible by a company closing down and donating all its furniture to the Trust. This was not school furniture but has been very enthusiastically received for furnishing a newly created regional office consequent to the largest region having to be split into two sections. The relationship with the Ministry of Basic and Secondary Education in the Gambia has continued to develop. Bicycles are still very much needed, but the lack of storage has continued to restrict collection in UK.

The new restrictive procedures introduced by the UK MHRA (Medicines and Healthcare Regulatory Agency), have been introduced to ensure that there is no leakage of restricted medication to the open market. They are requiring documentary evidence that the receiving overseas agency has a properly qualified medical officer to receive it. They have also introduced restrictions on charities shipping medication to overseas partners that all such medication can only be directly exported by the medical suppliers. This imposes extra costs since it cannot be incorporated into containers being sent direct by charities.

The regulations on import of medicines introduced by the Gambia Health Department as a consequence of the death of 70 children from contaminated medicine imported from India disrupted the last provision sent in 2022. It was unclear exactly what these regulations required, but after some investigations this has been unravelled and can be provided for.

## Education Sponsorships - The Gambia

In the absence of visiting, contact was lost with a number of students who had been receiving funds. Contact has been continued with those students already on courses sponsored through the trust to maintain their support to continue to the next stages of their courses. A small number of new students have been recruited through personal contact with key partners.

## Ophthalmic Support – The Gambia

The main funding for this project is provided through Godalming United Church. Close contact has been maintained with Sheriff Bah, the cataract surgeon at Farafenni hospital in the North Bank Region who regularly sends photos of his patients after surgery. Sheriff maintains a waiting list of those who need surgery but cannot afford it until additional funds become available to him, but the hospital authorities are allowing him to operate on some patients pending more money being remitted. This work has continued by remitting funds throughout the Covid period.

There are now plans for Sheriff to be transferred by the Health Authority to Brikama where there is a larger unit for him to manage, but no dates have been determined. Sheriff will continue as the trusted manager of funds from Godalming and will work with the new cataract surgeon at Farafenni to maintain this work. The demand is as great as ever with the only limiting factor being the level of funds raised.



**Patients in recovery after cataract surgery at Farafenni Hospital**

## The Gambia - Educational Support

### Bethel Nursery School (Banjul)

The Trustees have maintained contact with Bethel Nursery on behalf of the "Friends of Bethel Nursery School" (FBNS) and continued to provide the financial support as is requested by the FBNS ex-trustees who are in regular contact with the Whitmore Trust advising on the continuing needs of the school and authorising the payments they need from the Trust for which the income is held within a designated fund.



**Class at Bethel Nursery School, Banjul**

### Gunjur Permaculture Development Association - The Gambia

The Association is continuing to be funded by the Trust to run a series of workshops for the local community to address wider issues which are particularly relevant to women, drawing in expertise from the wider community to recruit suitable facilitators. These are being organised by Sarjo Jabang and have addressed the issues of combatting FGM, as well as abuse and early (child) marriage.

### Marakissa Methodist Lower Basic School

The school is in need of some maintenance, particularly for the older classrooms. These were constructed in the 1970's and are substantially below the minimum standards now defined for schools in The Gambia. The matter has been discussed with Ansumana Mendy and the headmaster Desmond Jawara prior to raising the matter with the Methodist Bishop of The Gambia. The Bishop has requested formal plans and contractor's estimates before proceeding further. There is at present no defined source of funding for this work.

Other classrooms in the school require some maintenance and this matter is being considered.

### Global Warming

The effects of Global Warming have been felt in The Gambia through excessively heavy rain and storms during the rainy season – June to October. This has caused some concerns particularly regarding Ansumana Mendy who has facilitated much of the work undertaken by the trust for many years. Previous attempts to overcome the problem of his home flooding have not been successful. Options have been discussed with Ansumana

After considering the way forward, it is the conclusion among trustees and donors that the only way to avoid this in future years when even heavier rains are likely is to facilitate him moving to a new home in a compound unlikely to flood. This been followed up in 2023 with specific fundraising. The funds set aside to support this have resulted in a higher than normal balance in hand whilst gathering the full funds for the project.

### Clean Water projects and sanitation – The Gambia

The Trust has planned to continue clean water and sanitation projects in connection with school projects. The provision of clean water sources to provide potable standard water for people to drink is an on-going priority in rural areas where there is no public water supply. In the village of Sinchu Wurri a borehole has been completed at new lower basic school.

The trustees have now been made aware of a desperate need for a borehole to provide potable water for the children at the Gunjur Senior Secondary School which has about 700 students. This is a new school but in need of some additional improvements, and the trustees visited to assess the current position – the existing borehole is inadequate and only provides 'hard' water. The trustees determined that the trust should install a suitable borehole

### Gambia Methodist Medical Services

Support had been continued for the Methodist Medical Services through maintaining the annual supply of medication for the village clinics and the dental clinic. More extensive regulations have been introduced by the medical authorities in both UK and the Gambia and these have had to be taken into account for this support to continue.

The work currently being undertaken has been reduced by closing all clinics except Marakissa (including the nutrition unit) and Jiborah. The work of these clinics has been reviewed and the closures will not cause any substantial diminution of the medical services available to the population.

A new Senior nurse has been appointed to run the medical work, and her details have been registered with the UK suppliers of medication to enable supplies to be continued.

### Cameroon

The Trust has received no funds during the current year to provide support for students from Cameroon to undertake studies at educational establishments overseas.

### Reserves

Work has continued with a number of partner organisations to achieve progress for a wide range of community benefits. The reserves of the charity have increased despite the planned project work undertaken during the year in The Gambia meeting a wide variety of activities within the objects of the Trust. The reserves at the end of the year stand at £26,059. These reserves are carried forward to meet future expenditure.

### Trustees Expenses

During the course of the year trustees activities have been minimal with only minor car mileage expenses in UK within HMRC limits.

## **5. Trustees Responsibilities**

The trustees are responsible for preparing the Trustee's Report and the Financial Statements in accordance with the applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting 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 business.

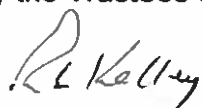
The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed/constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## **6. Provision of Information to Independent Examiner**

The Trustees have provided the information required for an Independent Examination of the Accounts.

So far as each of the trustees is aware at the time that the report is approved there is no relevant accounting information of which the charity's independent examiner is unaware, and the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant inspection information and to establish that the Independent Examiner is aware of that information.

Approved by the Trustees on 31<sup>st</sup> March 2024



**On behalf of the trustees:**

Trustee: R L Kelley

**THE WHITMORE TRUST**  
**INDEPENDENT EXAMINER'S REPORT TO THE**  
**TRUSTEES OF THE WHITMORE TRUST**  
**FOR YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

I report on the financial statements for the year ended 31 December 2023 as set out on pages 12 to 16.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their financial statements in accordance with the Financial Reporting Standards applicable in the UK and the Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

**Respective responsibilities of trustees and independent examiner**

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to

- examine the accounts under section 145 of the 2011 Act.
- To follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention

**Basis of independent examiner's statement**

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

**Independent examiner's statement**

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirement:
  - to keep proper accounting records in accordance with section 130 of the 2011 Act:
  - to prepare financial statements which accord with accounting records and to comply with accounting records of the 2011 Act have not been met: or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

*M. Dickinson*

**Mark Dickinson FCA**  
**Shaw Gibbs (Audit) Ltd**  
**Wey Court West**  
**Farnham**  
**Surrey**  
**GU9 7PT**

**Dated:** 15/10/2024

**THE WHITMORE TRUST**

**STATEMENT OF ASSETS AND LIABILITIES  
AS AT 31<sup>st</sup> DECEMBER 2023**

|                            |       | 2023   | 2022    |
|----------------------------|-------|--------|---------|
|                            | Notes | £      | £       |
| <b>Current Assets</b>      |       |        |         |
| Cash and Bank Deposits UK  |       | 6,801  | 13,471  |
| Accrued Income – gift aid  |       | 6,085  | 8,835   |
| Debtor                     |       | 13,173 | 9,170   |
|                            |       | <hr/>  | <hr/>   |
| <b>Net current assets</b>  |       | 26,059 | 31,476  |
|                            |       | <hr/>  | <hr/>   |
| <b>Current Liabilities</b> |       |        |         |
| Creditors                  |       | -      | (7,694) |
|                            |       | <hr/>  | <hr/>   |
| <b>Net current assets</b>  |       | 26,059 | 23,782  |
|                            |       | <hr/>  | <hr/>   |
| <b>Net Assets</b>          |       |        |         |
| <br><b>Represented by:</b> |       |        |         |
| Unrestricted Funds         | 4     | 16,116 | 17,149  |
| Restricted funds           | 4     | 9,943  | 6,633   |
|                            |       | <hr/>  | <hr/>   |
| <b>Charitable Funds</b>    |       | 26,059 | 23,782  |
|                            |       | <hr/>  | <hr/>   |

**On Behalf of the Trustees:**

**Approved by the Trustees on:** *10th October 2024*

**Trustee: R Kelley**

*R Kelley*

**THE WHITMORE TRUST**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2023**

| <b>Income</b>                          | <b>Notes</b> | <b>2023<br/>Unrestricted<br/>Funds<br/>£</b> | <b>2023<br/>Restricted<br/>Fund<br/>£</b> | <b>2023<br/>Total<br/>Funds<br/>£</b> | <b>2022<br/>Total<br/>Funds<br/>£</b> |
|--|--------------|--|---|---------------------------------------|---------------------------------------|
| Donations                              |              | 23,218                                       | -   | 23,218                                | 18,791                                |
| Gambia General Donations               |              | 4,681  | 10,300                                    | 14,981                                | 19,357                                |
| Uganda Donations                       |              | 430  | -   | 430                                   | -                                     |
| Sierra Leone Donations                 |              | -  | -   | -                                     | -                                     |
| Ghana Donations                        |              | 2,361  | -   | 2,361                                 | -                                     |
| Cameroon Donations                     |              | -  | -   | -                                     | 1,653                                 |
| South Africa Donations                 |              | -  | -   | -                                     | -                                     |
|  |              | <hr/>  | <hr/>                                     | <hr/>                                 | <hr/>                                 |
| <b>Total Income</b>                    |              | 30,690                                       | 10,300                                    | 40,990                                | 39,801                                |
|  |              | <hr/>  | <hr/>                                     | <hr/>                                 | <hr/>                                 |
| <b>Payments</b>                        |              |  |   |                                       |                                       |
| Direct Charitable Expenditure:         |              |  |   |                                       |                                       |
| General Fund payments                  |              | 448  | -   | 448                                   | 241                                   |
| Gambia General Fund Payments           |              | 33,446                                       | 2,028                                     | 35,474                                | 35,573                                |
| Uganda Payments                        |              | 430  | -   | 430                                   | -                                     |
| Ghana Payments                         |              | 2,361  | -   | 2,361                                 | -                                     |
| Cameroon Payments                      |              | -  | -   | -                                     | 1,647                                 |
| South Africa Payments                  |              | -  | -   | -                                     | -                                     |
|  |              | <hr/>  | <hr/>                                     | <hr/>                                 | <hr/>                                 |
|  |              | 36,685                                       | 2,028                                     | 38,713                                | 37,461                                |
|  |              | <hr/>  | <hr/>                                     | <hr/>                                 | <hr/>                                 |
| <b>Net incoming/outgoing resources</b> |              | (5,995)                                      | 8,272                                     | 2,277                                 | 2,340                                 |
| Transfers between funds                |              | 4,962  | (4,962)                                   | -                                     | -                                     |
| <b>Net movement in funds</b>           |              | <b>(1,033)</b>                               | <b>3,310</b>                              | <b>2,277</b>                          | <b>2,340</b>                          |
| <b>Fund balances brought forward</b> 4 |              | 17,149                                       | 6,633                                     | 23,782                                | 21,442                                |
|  |              | <hr/>  | <hr/>                                     | <hr/>                                 | <hr/>                                 |
| <b>Fund balances carried forward</b>   |              | <b>16,116</b>                                | <b>9,943</b>                              | <b>26,059</b>                         | <b>23,782</b>                         |
|  |              | <hr/>  | <hr/>                                     | <hr/>                                 | <hr/>                                 |

**All the above results are derived from continuing activities. The charity has no other recognised gains and losses from those stated above**

*The notes on pages 14-16 form part of these accounts*

# THE WHITMORE TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2023

The Whitmore Trust is an unincorporated charity. Its principal office is 3 Knoll Quarry Godalming GU7 2ES.

### 1 Accounting Policies

#### I. Basis of preparation of the financial Statements

The Financial statements have been prepared in accordance with 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 the Republic of Ireland (FRS102) (effective 1 January 2019) - (Charities SORP (FRS102)), the Financial Reporting standard applicable in the UK and the Republic of Ireland (FRS102), incorporating Update Bulletin 1.

The Whitmore Trust meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy

#### II. Cash Flow

The financial statements do not include a cash flow statement because the charity, as a small charity, is exempt from the requirement to prepare such a statement under Update Bulletin 1

#### III. Income

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

For legacies, entitlement is taken as the earlier of the date on which either, the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executors(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. When legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

#### IV. Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies

are translated into sterling at the rate ruling on the date of the transaction. Exchange gains and losses are recognised in the Statement of financial activities.

#### **V. Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity.

All resources expended are inclusive of irrecoverable VAT

#### **VI. Debtors**

Other debtors are recognised at the settlement amount. Accrued income represents gift aid not yet received.

#### **VII. Creditors**

Short term creditors are measured at the transaction price.

#### **VIII. Financial Instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

#### **IX. Fund Accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted Funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

#### **X. Going Concern**

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

### **3. CONTROLLING PARTY**

The Charity was under the control of the trustees during the year.

#### 4. FUND ANALYSIS

|                     | Balance<br>Brought<br>Forward | Incoming<br>Resources | Outgoing<br>Resources | Transfers | Fund<br>Balance<br>Carried<br>Forward |
|---------------------|-------------------------------|-----------------------|-----------------------|-----------|---------------------------------------|
| General fund        | 17,149                        | 30,690                | 36,685                | 4,962     | 16,116                                |
| Restricted fund (3) | 6,633                         | 1,430                 | 2,000                 | (4,962)   | 1,101                                 |
| Restricted fund (4) | -                             | 8,870                 | 28                    |           | 8,842                                 |
| Total Funds         | 23,782                        | 40,990                | 38,713                | -         | 26,059                                |

##### Restricted Fund (3) Bethel Nursery School

This fund received restricted income during the year, and payments were made as instructed by the retired trustees of the "Friends of Bethel Nursery School". The transfer is to correct mis-allocation of previous entries between the funds.

##### Restricted Fund (4) Brikama House Fund

This is sums received from donors specific to assisting Ansumana Mendy to purchase a site and build a house in an area not subject to flooding following several years of his home being flooded during the rainy season.

**THE WHITMORE TRUST**

England & Wales - Charity number 801203

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# Accounts

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**THE WHITMORE TRUST**  
**ACCOUNTS**  
**FOR THE YEAR ENDED**  
**31<sup>st</sup> DECEMBER 2022**

## **THE WHITMORE TRUST**

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## THE WHITMORE TRUST

### TRUST INFORMATION

|                             |   |
|-----------------------------|---|
| Principal Address           | 3 Knoll Quarry<br>Godalming<br>Surrey GU7 2ES<br>(Note revised address)                                       |
| Trustees                    | Ryan Kelley<br>Sylvia Kelley<br>Ruth Wilson   |
| Bankers                     | HSBC Bank PLC<br>Guildford Branch<br>12a North Street<br>Guildford<br>Surrey GU1 4AF                          |
| Independent Examiner        | Mark Dickinson FCA<br>Shaw Gibbs (Audit) Limited<br>Wey Court West<br>Union Road<br>Farnham<br>Surrey GU9 7PT |
| Charity Registration Number | 801203  |

## **THE WHITMORE TRUST**

### **TRUSTEES' REPORT FOR YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

#### **1. Legal Status**

The Whitmore Trust was constituted on 7<sup>th</sup> March 1989 and is governed by a Deed of Trust.

The Trust is a Registered Charity, charity number 801203.

#### **2. Trustees**

The Trustees are Ryan Kelley, Sylvia Kelley and Ruth Wilson. New trustees are nominated and appointed by existing trustees.

#### **3. Objects of the Trust**

The Objects of the Trust are

- a) To provide assistance for people with physical or mental disabilities or illness, including supporting other charities providing such support.
- b) the advancement of religion through supporting the Christian Church worldwide.
- c) The support of any other charitable purpose as the trustees may determine.

#### **4. Review of the Year/Application of Funds for Public Benefit**

##### Trustees' Priorities

The trust has continued through the year to support activities for the benefit of the communities in the United Kingdom and Africa in working within its stated objects.

The primary work of the Trust continued through the year to be supporting the work of Godalming United Church and the Methodist Church in The Gambia and the provision of support for educational, medical and development purposes in The Gambia, and supporting students in that country. Godalming United Church has continued its active support for work in The Gambia in partnership with the Trust.

The work of supporting people with disabilities is undertaken through other charitable channels.

##### Sources of Funds

The income through the year has been provided by the trustees and from a number of individual donors enabling funds to be applied for a wide variety of purposes. The individual funds received have been or will be applied in consultation with the donors through the trustee's direct local involvements and with local partners. The trustees' contributions have been applied in accord with the trustee's commitment to development in West Africa through the Methodist Churches, and through a number of personal contacts in those countries whose actions are carefully monitored.

## Impact of COVID-19

The impact of the pandemic has continued to diminish and the activities of the trust have been able resume as normal. The trustees were again able to visit in November 2022 to review and progress the work of the trust. Fortunately Covid has only had a very small effect in Gambia where it did not develop as in many other parts of the world. Much of the normal project work has been maintained through telephone and email communication with the key individuals, and maintaining financial support through cooperation with the Minister of Basic and Secondary Education in Gambia as set out on the last annual report.

One of the major impacts of Covid in the Gambia was the almost total lack of tourists from Europe for many months, leaving hotels almost empty with consequent impact on staff dependent on that employment for their income. This has adversely affected a number of people known to the trustees and therefore providing direct financial assistance in Gambia.

The trustees visit in November was beneficial in being able to visit all the main sites where the trust has had involvement with projects. It was very encouraging to see how people have been able to progress, and how well they have looked after buildings constructed before Covid.

Whilst visiting Sandy Kunda Lower Basic School, the trustees were taken to visit The President of the Gambia - President Barrow whose home is in the next village of Mankamang Kunda and where he was staying whilst on his "meet the people" tour. The trustees and the Minister were warmly received and thanked for their support, and the President spoke of the importance of developing education.

## Shipping – The Gambia

Two containers were shipped in February, made possible by a company moving to new premises with all new furniture and donating all their existing furniture to the Trust. This was not school furniture but has been very enthusiastically received staff in various education offices where for some it is a very valuable provision. The trustees were subsequently taken to several premises to meet the staff who were facilitated to work better and who enthused about this provision. A further container was sent in December.

The relationship with the Ministry of Basic and Secondary Education in the Gambia has continued to develop. Bicycles are still very much needed, but the lack of storage has restricted collection in UK.

Whilst there have been new restrictive procedures introduced by the MRHA (Medicines and Healthcare Regulatory Agency), there have also been regulations on import of medicines introduced by the Gambia Health Department as a consequence of the death of 70 children from contaminated medicine imported from India during the year.

### Education Sponsorships - The Gambia

In the absence of visiting, contact was lost with a number of students who had been receiving funds. A number of students already on courses sponsored through the trust have been able to maintain contact through e-mail and have been able to be supported to continue to the next stages of their courses. A small number of new students have been recruited through contact with key partners.

### Ophthalmic Support – The Gambia

The main funding for this project is provided through Godalming United Church - and there have been some limitations. Close contact has been maintained with Sheriff Bah, the cataract surgeon at Farafenni hospital in the North Bank Region who regularly sends photos of his patients after surgery. Sheriff maintains a waiting list of those who need surgery but cannot afford it until additional funds become available to him, but the hospital authorities are allowing him to operate on some patients pending more money being remitted. This work has continued by remitting funds throughout the Covid period.



**Patients in recovery after cataract surgery at Farafenni Hospital**

## The Gambia - Educational Support

### Bethel Nursery School (Banjul)

The Trust has continued to provide the financial functions for the “Friends of Bethel Nursery School” (FBNS). The FBNS ex-trustees are in regular contact with the Whitmore Trust advising on the continuing needs of the school and authorising the payments they need from the Trust for which the income is held within a designated fund. These ex-trustees visit regularly each year to maintain first hand knowledge of the needs of the school.



**Class at Bethel Nursery School, Banjul**

### Emily Methodist Nursery School (Bajongkoto)

With continuing support from the donors it has proved possible to maintain the feeding programme, through which it is guaranteed that the small children get at least one good meal five days per week. The trustees visited the school and noted a number of problems which will need to be addressed in future.

### Gunjur Permaculture Development Association - The Gambia

As previously reported the demonstration garden has been disrupted by a herd of cows going right though it demolishing the fences. This has been repaired and work has been resumed to supporting the Association's objective

of empowerment of women through enabling them to develop a degree of financial independence.

The Association is continuing to be funded by the Trust to run a series of workshops for the local community to address wider issues which are particularly relevant to women, drawing in expertise from the wider community to recruit suitable facilitators. These are being organised by Sarjo Jabang and have addressed the issues of combatting FGM, as well as abuse and early (child) marriage

The Permaculture workshops are being coordinated by Sarjo Jabang who has attended a two-month training workshop in Ghana. This will result in further developments in permaculture with outside funding.

### Global Warming

The effects of Global Warming have been felt in The Gambia through excessively heavy rain and storms during the rainy season – June to October. This has resulted in damage to buildings, particularly roofs, and flooding. One particular case concerns the trustees for Ansumana Mendy, who has worked with the Trust and other regular donors of the trust for many years. Despite earlier efforts to divert floodwater from his home, this rainy season resulted in his home being flooded deep. After considering the way forward, it is the conclusion among trustees and donors that the only way to avoid this in future years when even heavier rains are likely is to facilitate him moving to a new home in a compound unlikely to flood. This will be followed up in 2023. The funds set aside to support this have resulted in a higher than normal balance in hand whilst gathering the full funds for the project.

### Clean Water projects and sanitation – The Gambia

The Trust has planned to continue clean water and sanitation projects in connection with school projects. The provision of clean water sources to provide potable standard water for people to drink is an on-going priority in rural areas where there is no public water supply. The village of Sinchu Wurri had been visited and found to be very poor. The school was a shack with up to 100 children per class. This was then dealt with through government and a Dutch charity providing a new building.

The trust then provided a borehole with excess water capacity (2 x 5000 litre tanks) to enable part of the community near the school also to also have good water. The trustees visited the project in November 2022 when it was observed to be working effectively. It was further noted that there is a considerable lack of furniture within the school, and some furniture will be provided from future containers.

This borehole provides the school with the ability to emphasise the use of clean water for hygiene purposes and particularly for encouraging school children to wash hands after toileting.

### Gambia Methodist Medical Services

Support had been continued for the Methodist Medical Services through maintaining the annual supply of medication for the village clinics and the dental clinic.

### Cameroon

The Trust has received funds from the Newman Institute of Pittsburgh USA designated for this purpose. It has continued to provide support for a number of students to undertake studies at educational establishments overseas whilst the Cameroon crisis continues. This is facilitated through Dr Daniel Pratt Morris-Chapman.

### Reserves

Work has continued with a number of partner organisations to achieve progress for a wide range of community benefits. The reserves of the charity have increased despite the planned project work undertaken during the year in The Gambia meeting a wide variety of activities within the objects of the Trust. The reserves at the end of the year stand at £23,782. These reserves are carried forward to meet future expenditure.

### Trustees Expenses

During the course of the year trustees activities have been minimal with only minor car mileage expenses in UK within HMRC limits.

## **5. Trustees Responsibilities**

The trustees are responsible for preparing the Trustee's Report and the Financial Statements in accordance with the applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting 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 business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed/constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## **6. Provision of Information to the Independent Examiner**


The Trustees have reviewed the requirement stated in the Trust Deed for the accounts to audited annually. It has been resolved that this requirement should be amended to a requirement for the accounts to be independently examined.

So far as each of the trustees is aware at the time that the report is approved there is no relevant accounting information of which the charity's independent examiner is unaware, and the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant inspection information and to establish that the independent examiner is aware of that information.

Approved by the Trustees on 12<sup>th</sup> August 2023

### **On behalf of the trustees:**

Trustee: R L Kelley

  
17/10/23

**THE WHITMORE TRUST**  
**INDEPENDENT EXAMINER'S REPORT TO THE**  
**TRUSTEES OF THE WHITMORE TRUST**  
**FOR YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

I report on the financial statements for the year ended 31 December 2022 as set out on pages 12 to 16.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their financial statements in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

**Respective responsibilities of trustees and independent examiner**

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is my responsibility to

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

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

**Independent examiner's statement**

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirement:
  - to keep proper accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare financial statements which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

*M. Dickinson*

**Mark Dickinson FCA**  
**Shaw Gibbs (Audit) Limited**  
**Wey Court West**  
**Farnham**  
**Surrey**  
**GU9 7PT**

Dated : 17 / 10 / 2023

## THE WHITMORE TRUST

### STATEMENT OF ASSETS AND LIABILITIES AS AT 31<sup>st</sup> DECEMBER 2022


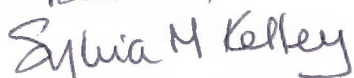
|                            | Notes | 2022<br>£ | 2021<br>£ |
|----------------------------|-------|-----------|-----------|
| <b>Current Assets</b>      |       |           |           |
| Cash and Bank Deposits     |       | 13,471    | 13,723    |
| Accrued Income – gift aid  |       | 8,835     | 2,995     |
| Debtor                     |       | 9,170     | 4,724     |
|                            |       | 31,476    | 21,442    |
| <b>Current liabilities</b> |       |           |           |
| Creditors                  |       | (7,694)   | -         |
|                            |       | 23,782    | 21,442    |
| <b>Net Assets</b>          |       |           |           |
| <br>                       |       |           |           |
| <b>Represented by:</b>     |       |           |           |
| Unrestricted Funds         | 4     | 14,286    | 13,826    |
| Restricted funds           | 4     | 9,496     | 7,616     |
|                            |       | 23,782    | 21,442    |
| <b>Charitable Funds</b>    |       |           |           |
|                            |       | 23,782    | 21,442    |

**On Behalf of the Trustees:**

**Approved by the Trustees on:**

**Trustee: R Kelley**

**Trustee: S Kelley**

  
  
 12 17/10/23

**THE WHITMORE TRUST**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2022**

| <b>Income</b>                          | <b>Notes</b> | <b>2022<br/>Unrestricted<br/>Funds<br/>£</b> | <b>2022<br/>Restricted<br/>Fund<br/>£</b> | <b>2022<br/>Total<br/>Funds<br/>£</b> | <b>2021<br/>Total<br/>Funds<br/>£</b> |
|--|--------------|--|---|---------------------------------------|---------------------------------------|
| Donations                              |              | 18,791                                       | -   | 18,791                                | 25,061                                |
| Gambia General Donations               |              | 18,392                                       | 965                                       | 10,412                                | 11,173                                |
| Uganda & Zimbabwe Donations            |              | -  | -   | -                                     | -                                     |
| Sierra Leone Donations                 |              | -  | -   | -                                     | -                                     |
| Ghana Donations                        |              | -  | -   | -                                     | -                                     |
| Cameroon Donations                     |              | 1,653  | -   | 1,653                                 | -                                     |
| South Africa Donations                 |              | -  | -   | -                                     | -                                     |
|  |              | <hr/>  | <hr/>                                     | <hr/>                                 | <hr/>                                 |
| <b>Total Income</b>                    |              | <b>38,836</b>                                | <b>965</b>                                | <b>39,801</b>                         | <b>32,914</b>                         |
|  |              | <hr/>  | <hr/>                                     | <hr/>                                 | <hr/>                                 |
| <b>Payments</b>                        |              |  |   |                                       |                                       |
| Direct Charitable Expenditure:         |              |  |   |                                       |                                       |
| General Fund payments                  |              | 241  | -   | 241                                   | 171                                   |
| Uganda & Zimbabwe Payments             |              | -  | -   | -                                     | -                                     |
| Gambia General Fund Payments           | 33849        | -  | 1,724                                     | 35,573                                | 33,391                                |
| Ghana Payments                         |              | -  | -   | -                                     | -                                     |
| Cameroon Payments                      |              | 1,647  | -   | 1,647                                 | 202                                   |
| South Africa Payments                  |              | -  | -   | -                                     | -                                     |
|  |              | <hr/>  | <hr/>                                     | <hr/>                                 | <hr/>                                 |
|  |              | <b>35,737</b>                                | <b>1,724</b>                              | <b>37,461</b>                         | <b>33,764</b>                         |
|  |              | <hr/>  | <hr/>                                     | <hr/>                                 | <hr/>                                 |
| <b>Net incoming/outgoing resources</b> |              | <b>3,099</b>                                 | <b>(759)</b>                              | <b>2,340</b>                          | <b>2,470</b>                          |
| <b>Fund balances brought forward 4</b> |              | <b>14,050</b>                                | <b>7,392</b>                              | <b>21,442</b>                         | <b>18,972</b>                         |
|  |              | <hr/>  | <hr/>                                     | <hr/>                                 | <hr/>                                 |
|  |              | <b>17,149</b>                                | <b>6,633</b>                              | <b>23,782</b>                         | <b>21,442</b>                         |
|  |              | <hr/>  | <hr/>                                     | <hr/>                                 | <hr/>                                 |

All the above results are derived from continuing activities. The charity has no other recognised gains and losses from those stated above.

*The notes on pages 14-16 form part of these accounts*

# THE WHITMORE TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2022

The Whitmore Trust is an unincorporated charity. Its principal office is 3 Knoll Quarry Godalming GU7 2ES.

### 1 Accounting Policies

#### I. Basis of preparation of the financial Statements

The Financial statements have been prepared in accordance with 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 the Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP (FRS102)), the Financial Reporting standard applicable in the UK and the Republic of Ireland (FRS102), incorporating Update Bulletin 1.

The Whitmore Trust meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy

#### II. Cash Flow

The financial statements do not include a cash flow statement because the charity, as a small charity, is exempt from the requirement to prepare such a statement under Update Bulletin 1

#### III. Income

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

For legacies, entitlement is taken as the earlier of the date on which either, the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executors(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. When legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

#### **IV. Foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange gains and losses are recognised in the Statement of financial activities.

#### **V. Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity.

All resources expended are inclusive of irrecoverable VAT

#### **VI. Debtors**

Other debtors are recognised at the settlement amount. Accrued income represents gift aid not yet received.

#### **VII. Creditors**

Short term creditors are measured at the transaction price.

#### **VIII. Financial Instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

#### **IX. Fund Accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted Funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

#### **X. Going Concern**

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

### **3. CONTROLLING PARTY**

The Charity was under the control of the trustees during the year.

#### 4. FUND ANALYSIS

|                     | Balance Brought Forward | Incoming Resources | Outgoing Resources | Fund Balance Carried Forward |
|---------------------|-------------------------|--------------------|--------------------|------------------------------|
| General fund        | 14,050                  | 38,836             | 35,737             | 17,149                       |
| Restricted fund (1) | 1,724                   | -                  | 1,724              | -                            |
| Restricted fund (3) | 5,668                   | 965                | -                  | 6,633                        |
|                     | <hr/>                   | <hr/>              | <hr/>              | <hr/>                        |
| Total Funds         | 21,442                  | 39,801             | 37,461             | 23,782                       |
|                     | <hr/>                   | <hr/>              | <hr/>              | <hr/>                        |

##### Restricted Fund (1) Sarah Bown Memorial Fund

The Minister has allocated the balance of the fund towards the cost of construction of teachers accommodation at the remote location of Koli Kunda Lower Basic School. The fund is now fully expended.

##### Restricted Fund (2) Bob Mann Memorial Fund

This fund was fully expended during 2018

##### Restricted Fund (3) Bethel Nursery School

This fund received restricted income during the year, and payments were made as instructed by the retired trustees of the "Friends of Bethel Nursery School".

**THE WHITMORE TRUST**

England & Wales - Charity number 801203

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# Accounts

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**THE WHITMORE TRUST**  
**ACCOUNTS**  
**FOR THE YEAR ENDED**  
**31<sup>st</sup> DECEMBER 2021**

## THE WHITMORE TRUST

### INDEX TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2021

|                                     |         |
|-------------------------------------|---------|
| Trust Information                   | Page 3  |
| Trustees Report                     | Page 4  |
| Report of the Independent Auditors  | Page 11 |
| Statement of Assets and Liabilities | Page 14 |
| Statement of Financial Activities   | Page 15 |
| Notes to the Financial Statements   | Page 16 |

## THE WHITMORE TRUST

### TRUST INFORMATION

Principal Address 3 Knoll Quarry  
Godalming  
Surrey GU7 2ES  
(Note change of address)

Trustees Ryan Kelley  
Sylvia Kelley  
Ruth Wilson

Bankers HSBC Bank PLC  
Guildford Branch  
12a North Street  
Guildford  
Surrey GU1 4AF

Auditors Wise & Co.  
Chartered Accountants & Statutory Auditors  
Wey Court West  
Union Road  
Farnham  
Surrey GU9 7PT

Charity Registration Number 801203

# THE WHITMORE TRUST

## TRUSTEES' REPORT FOR YEAR ENDED 31<sup>ST</sup> DECEMBER 2021

### 1. Legal Status

The Whitmore Trust was constituted on 7<sup>th</sup> March 1989 and is governed by a Deed of Trust.

The Trust is a Registered Charity, charity number 801203.

### 2. Trustees

The Trustees are Ryan Kelley, Sylvia Kelley and Ruth Wilson. New trustees are nominated and appointed by existing trustees.

### 3. Objectives of the Trust

The Objectives of the Trust are

- a) To provide assistance for people with physical or mental disabilities or illness, including supporting other charities providing such support.
- b) the advancement of religion through supporting the Christian Church worldwide.
- c) The support of any other charitable purpose as the trustees may determine.

### 4. Review of the Year/Application of Funds for Public Benefit

#### Trustees' Priorities

The trust has continued through the year to support activities for the benefit of the communities in the United Kingdom and Africa in working within its stated objects.

The primary work of the Trust continued through the year to be supporting the work of Godalming United Church and the Methodist Church in The Gambia and the provision of support for educational, medical and development purposes in The Gambia, and supporting students in that country. Godalming United Church has continued its active support for work in The Gambia in partnership with the Trust.

The work of supporting people with disabilities is undertaken through other charitable channels.

#### Sources of Funds

The income through the year has been provided by the trustees and from a number of individual donors enabling funds to be applied for a wide variety of purposes. The individual funds received have been or will be applied in consultation with the donors through the trustee's direct local involvements and with local partners. The trustees' contributions have been applied in accord with the trustee's commitment to development in West Africa through the Methodist Churches, and through a number of personal contacts in those countries whose actions are carefully monitored.

## Impact of COVID-19

The pandemic has continued to impact negatively to a substantial degree on the activities of the trust. The primary impact has been the prevention of any visits by the trustees since November 2019 to review and progress the work of the trust. Fortunately Covid has only had a very small effect in Gambia which did not develop as in many other parts of the world. It has been possible to maintain much project work through telephone and email communication with the key individuals and maintaining financial support through cooperation with the Minister of Education in Gambia as set out on the last annual report. There had initially been no anticipation that the disruption would be more than a matter of months.

Covid has had a significant impact in the parts of Africa dependent on European tourism for their income. There have been a number of requests for direct financial assistance both in Gambia and Ghana.

In the absence of being able to travel, the trustees have engaged with the Minister of Education in Gambia as our agent in receiving and distributing funds on our behalf. This arrangement has worked well in trying to maintain as much of the trust's activities as possible.

Whilst covid has interfered with the trust activities the effects on the population who have depended on tourism both directly and indirectly have been severe leaving many without income both in Gambia and in other parts of Africa.

## Shipping – The Gambia

Due to the restrictions caused by COVID-19 in UK on groups meeting, there was no opportunity to pack any containers. This work resumed in 2021 with being able to dispatch a 40ft container. There were some issues in this regarding difficulties of organising lorry drivers but on the fourth attempt it happened – with all the delays all material to be shipped had to be covered in polythene to protect from wind and rain.

The relationship with the Ministry of Basic and Secondary Education in the Gambia has continued to develop. Bicycles are still very much needed, but the lack of storage has restricted collection in UK.

There have been difficulties introduced by the MRHA (Medicines and Healthcare Regulatory Agency) new rules regarding delivering drugs to non medical personnel in UK - the drugs now can only be shipped overseas direct by the wholesalers or through medical personnel. Fortunately they have been satisfied by the qualifications of the nurse in charge of the clinics in Gambia.

### Education Sponsorships - The Gambia

In the absence of being able to meet, there has been no opportunity to consider any additional applicants. A number of students already on courses sponsored through the trust have been able to maintain contact through e-mail and have been able to be supported to continue to the next stages of their courses

### Aminata Mendy

Regrettably it has not proved possible to progress the plan for getting Aminata Mendy to Ghana for medical treatment. Further conversation will be needed with her parents.

### Ophthalmic Support – The Gambia

The main funding for this project is provided through Godalming United Church - and there have been some limitations. Close contact has been maintained with Sheriff Bah, the cataract surgeon at Farafenni hospital in the North Bank Region who regularly sends photos of his patients after surgery. Sheriff maintains a waiting list of those who need surgery but cannot afford it until additional funds become available to him, but the hospital authorities are allowing him to operate on some patients pending more money.



**Patients in recovery after cataract surgery at Farafenni Hospital**

## The Gambia - Educational Support

### Bethel Nursery School (Banjul)

The Trust has continued to provide the financial functions of the “Friends of Bethel Nursery School” (FBNS). The FBNS ex-trustees are in regular contact with the Whitmore Trust advising on the continuing needs of the school and the payments they need from the Trust which are held within a designated fund.



**Class at Bethel Nursery School, Banjul**

### Emily Methodist Nursery School (Bajongkoto)

With continuing support from the donors it has proved possible to maintain the feeding programme, through which it is guaranteed that the small children get at least one good meal five days per week.

### Gunjur Permaculture Development Association - The Gambia

The demonstration garden has been disrupted by a herd of cows going right though it demolishing the fences. This has been repaired and is being resumed to supporting the Association’s objective of empowerment of women through enabling them to develop a degree of financial independence.

The Association is continuing to be funded by the Trust to run a series of workshops for the local community to address wider issues which are particularly relevant to women, drawing in expertise from the wider community. The Permaculture workshops are being coordinated by Sarjo Jabang .

Although it is illegal in Gambia, FGM is widely practised and is well embedded in the culture.

Sarjo suffered a serious medical problem which resulted in her being bed-ridden and unable to undertake this work. Local doctors were unable to diagnose. A leading doctor recommended referral to a clinic in Dakar. After extensive tests and analysis in France Rheumatoid Arthritis was diagnosed for which the medication required is not routinely available in Gambia. The correct medication had a dramatic effect, and the trust has put in place procedures to ensure that there is always required medication available.

#### Clean Water projects and sanitation – The Gambia

The Trust has planned to continue clean water and sanitation projects in connection with school projects. The provision of clean water sources to provide potable standard water for people to drink is an on-going priority in rural areas where there is no public water supply. The village of Sinchu Wurri had been visited and found to be very poor. The school was a shack with up to 100 children per class. This was then dealt with through government and a Dutch charity providing a new building.

The trust then identified that the only water supply was a single well providing only dirty water. It was decided that the trust should take on the project of installing a borehole to be project managed by Sarjo Jabang. This proved to have some unforeseen difficulties due to being in the rainy season – the village has only very poor tracks and no road, and for periods is inaccessible. A borehole was installed with excess water capacity (2 x 5000 litre tanks) to enable part of the community near the school also to also have good water.

This provides the school with the ability to emphasise the use of clean water for hygiene purposes and particularly for encouraging school children to wash hands after toileting.

#### Gambia Methodist Medical Services

Support had been requested for purchasing a suitable Land Rover engine for an old vehicle which had been donated. The request was for making all the arrangements, initially purchasing the engine and shipping it to Gambia. Payment would in due course be refunded to the Trust. An engine to the required specification was purchased and shipped to Gambia for the sum of £4130. This has been repaid to The Trust in local currency during 2021.

## Ghana

Permaculture training was being provided in Ghana for two months as part of a West Africa wide scheme for developing some consistency and quality in this matter in the wider sub-region. Sarjo Jabang was invited to attend having previously attended Ghana Permaculture Institute previously for six months. She was provided with free tuition, and the trust facilitated provision of accommodation and travel. Sarjo was the only person from Gambia to pass – only three countries – Ghana, Gambia and Burkino Fasso had representatives who passed.

## Cameroon

The Trust has continued to provide support for staff and students of Cameroon Christian University to undertake studies at educational establishments overseas whilst the Cameroon crisis continues through Dr Daniel Pratt Morris-Chapman

## Reserves

Work has continued with a number of partner organisations to achieve progress for a wide range of community benefits. The reserves of the charity have increased despite the planned project work undertaken during the year in The Gambia meeting a wide variety of activities within the objects of the Trust. The reserves at the end of the year stand at £21,442. These reserves are carried forward to meet future expenditure.

## Trustees Expenses

During the course of the year trustees activities have been minimal with only minor car mileage expenses in UK within HMRC limits and no overseas travel.

## **5. Trustees Responsibilities**

The trustees are responsible for preparing the Trustee's Report and the Financial Statements in accordance with the applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting 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 business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed/constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## **6. Provision of Information to Auditors**

So far as each of the trustees is aware at the time that the report is approved there is no relevant audit information of which the charity's auditors are unaware, and the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Approved by the Trustees on 1<sup>st</sup> February 2022

**On behalf of the trustees:**

Trustee: R L Kelley



## THE WHITMORE TRUST

### INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF THE WHITMORE TRUST

FOR YEAR ENDED 31<sup>ST</sup> DECEMBER 2021

#### OPINION

We have audited the financial statements of The Whitmore Trust (the 'charity') for the year ended 31 December 2021 set out on pages 14 to 18. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2021 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

#### BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

## **OTHER INFORMATION**

The Trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditors' report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## **MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

## **RESPONSIBILITIES OF TRUSTEES**

As explained more fully in the Trustees' responsibilities statement, the Trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

## **AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the charity and the objectives it operates for, and considered the risk of acts by the charity that were contrary to applicable laws and regulations, including fraud. We designed audit procedures to respond to the risk, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

We focussed on laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to, the Charity Law. Our tests included agreeing the financial statement disclosures to underlying supporting documentation, enquiries with management and inspection of legal correspondence. In addition to this, during the course of the audit our testing reviewed grants payable and other expenditure to ensure they were relevant to its charitable activities.

As in all our audits, we also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of bias by the trustees that represented a risk of material misstatement due to fraud.

There are inherent limitations in the audit procedures described above and, the further removed noncompliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. We did not identify any key audit matters relating to irregularities, including fraud.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Auditors' report.

## USE OF OUR REPORT

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

*Wise & Co*

Wise & Co.  
Chartered Accountants and Statutory Auditors  
Wey Court West  
Union Road  
Farnham  
Surrey GU9 7PT

Date: *25 11 2022*

Wise & Co. is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

THE WHITMORE TRUST

STATEMENT OF ASSETS AND LIABILITIES  
AS AT 31<sup>st</sup> DECEMBER 2021

|                           |       | 2021          | 2020          |
|---------------------------|-------|---------------|---------------|
|                           | Notes | £             | £             |
| <b>Current Assets</b>     |       |               |               |
| Cash and Bank Deposits    |       | 13,723        | 6,524         |
| Accrued Income – gift aid |       | 2,995         | 8,318         |
| Debtors                   |       | 4,724         | 4,130         |
|                           |       | <hr/>         | <hr/>         |
| <b>Net current assets</b> |       | <b>21,442</b> | <b>18,972</b> |
|                           |       | <hr/>         | <hr/>         |
| <b>Represented by:</b>    |       |               |               |
| Unrestricted Funds        | 4     | 13,826        | 11,580        |
| Restricted funds          | 4     | 7,616         | 7,392         |
|                           |       | <hr/>         | <hr/>         |
| <b>Charitable Funds</b>   |       | <b>21,442</b> | <b>18,972</b> |
|                           |       | <hr/>         | <hr/>         |

On Behalf of the Trustees:

Approved by the Trustees on: 25/10/2022

Trustee: R Kelley

*R. Kelley*

Trustee: S Kelley

*Sylvia M. Kelley*

**THE WHITMORE TRUST**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2021**

| <b>Income</b>                          | <b>Notes</b> | <b>2021<br/>Unrestricted<br/>Funds<br/>£</b> | <b>2021<br/>Restricted<br/>Fund<br/>£</b> | <b>2021<br/>Total<br/>Funds<br/>£</b> | <b>2020<br/>Total<br/>Funds<br/>£</b> |
|--|--------------|--|---|---------------------------------------|---------------------------------------|
| Donations                              |              | 25,061                                       | -   | 25,061                                | 16,419                                |
| Gambia General Donations               |              | 3,308  | 7,865                                     | 11,173                                | 16,470                                |
| Uganda & Zimbabwe Donations            |              | -  | -   | -                                     | -                                     |
| Sierra Leone Donations                 |              | -  | -   | -                                     | -                                     |
| Ghana Donations                        |              | -  | -   | -                                     | -                                     |
| Cameroon Donations                     |              | -  | -   | -                                     | 25                                    |
| South Africa Donations                 |              | -  | -   | -                                     | -                                     |
|  |              | <hr/>  | <hr/>                                     | <hr/>                                 | <hr/>                                 |
| <b>Total Income</b>                    |              | 28,369                                       | 7,865                                     | 36,234                                | 32,914                                |
|  |              | <hr/>  | <hr/>                                     | <hr/>                                 | <hr/>                                 |
| <b>Payments</b>                        |              |  |   |                                       |                                       |
| Direct Charitable Expenditure:         |              |  |   |                                       |                                       |
| General Fund payments                  |              | 171  | -   | 171                                   | 314                                   |
| Uganda & Zimbabwe Payments             |              | -  | -   | -                                     | -                                     |
| Gambia General Fund Payments           |              | 25,750                                       | 7,641                                     | 33,391                                | 27,399                                |
| Ghana Payments                         |              | 202  | -   | 202                                   | 202                                   |
| Cameroon                               |              | -  | -   | -                                     | 5,000                                 |
| South Africa Payments                  |              | -  | -   | -                                     | -                                     |
|  |              | <hr/>  | <hr/>                                     | <hr/>                                 | <hr/>                                 |
|  |              | 26,123                                       | 7,641                                     | 33,764                                | 32,915                                |
|  |              | <hr/>  | <hr/>                                     | <hr/>                                 | <hr/>                                 |
| <b>Net incoming/outgoing resources</b> |              | 2,246  | 224                                       | 2,470                                 | (1)                                   |
| <b>Fund balances brought forward 4</b> |              | 11,580                                       | 7,392                                     | 18,972                                | 18,973                                |
|  |              | <hr/>  | <hr/>                                     | <hr/>                                 | <hr/>                                 |
|  |              | <b>13,826</b>                                | <b>7,616</b>                              | <b>21,442</b>                         | <b>18,972</b>                         |
|  |              | <hr/>  | <hr/>                                     | <hr/>                                 | <hr/>                                 |

**All the above results are derived from continuing activities. The charity has no other recognised gains and losses from those stated above**

*The notes on pages 16-18 form part of these accounts*

# THE WHITMORE TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2021

The Whitmore Trust is an unincorporated charity registered in England and Wales. Its principal office is Whitmore Vale House, Churt Road, Hindhead, GU26 6NL

### 1 Accounting Policies

#### I. Basis of preparation of the financial Statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Whitmore Trust meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy

#### II. Cash Flow

The financial statements do not include a cash flow statement because the charity, as a small charity, is exempt from the requirement to prepare such a statement.

#### III. Income

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

For legacies, entitlement is taken as the earlier of the date on which either, the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executors(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. When legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

#### **IV. Foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange gains and losses are recognised in the Statement of financial activities.

#### **V. Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity.

All resources expended are inclusive of irrecoverable VAT

#### **VI. Debtors**

Other debtors are recognised at the settlement amount. Accrued income represents gift aid claims not yet recovered.

#### **VII. Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### **VIII. Financial Instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

#### **IX. Fund Accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted Funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

#### **X. Going Concern**

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

### 3. CONTROLLING PARTY

The Charity was under the control of the trustees during the year.

### 4. FUND ANALYSIS

|                     | Balance<br>Brought<br>Forward | Incoming<br>Resources | Outgoing<br>Resources | Fund<br>Balance<br>Carried<br>Forward |
|---------------------|-------------------------------|-----------------------|-----------------------|---------------------------------------|
| General fund        | 11,580                        | 28,369                | 26,123                | 13,826                                |
| Restricted fund (1) | 1,724                         | -                     | -                     | 1,724                                 |
| Restricted fund (3) | 5,668                         | -                     | -                     | 5,668                                 |
| Gambia Restricted   | -                             | 7,865                 | 7,641                 | 224                                   |
|                     | <hr/>                         | <hr/>                 | <hr/>                 | <hr/>                                 |
| Total Funds         | 18,972                        | 36,234                | 33,764                | 21,442                                |
|                     | <hr/>                         | <hr/>                 | <hr/>                 | <hr/>                                 |

#### Restricted Fund (1) Sarah Bown Memorial Fund

The restricted fund represents donations made towards the SB memorial fund. The residue of this fund is still in hand and consideration of its use by the Minister has been delayed by the COVID pandemic. The balance is in hand.

#### Restricted Fund (3) Bethel Nursery School

This fund received restricted income during the year, and payments were made as instructed by the retired trustees of the "Friends of Bethel Nursery School".

### 5. RELATED PARTY TRANSACTIONS

During the year the charity received £20,000 of donations from related parties without conditions attached.

There were no expenses reimbursed to Trustees during the year.

**THE WHITMORE TRUST**

England & Wales - Charity number 801203

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# Accounts

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**THE WHITMORE TRUST**  
**ACCOUNTS**  
**FOR THE YEAR ENDED**  
**31<sup>st</sup> DECEMBER 2020**

# **THE WHITMORE TRUST**

## **INDEX TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2020**

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# THE WHITMORE TRUST

## TRUST INFORMATION

Principal Address    Whitmore Vale House  
Churt Road  
Hindhead  
Surrey GU26 6NL

Trustees             Ryan Kelley  
                              Sylvia Kelley  
                              Ruth Wilson

Bankers              HSBC Bank PLC  
                              Haslemere Branch  
                              110 High Street  
                              Godalming  
                              Surrey GU7 1DP

Auditors             Wise & Co.  
                              Chartered Accountants & Statutory Auditors  
                              Wey Court West  
                              Union Road  
                              Farnham  
                              Surrey GU9 7PT

Charity Registration Number    801203

# THE WHITMORE TRUST

## TRUSTEES' REPORT FOR YEAR ENDED 31<sup>ST</sup> DECEMBER 2020

### 1. Legal Status

The Whitmore Trust was constituted on 7<sup>th</sup> March 1989 and is governed by a Deed of Trust.

The Trust is a Registered Charity, charity number 801203.

### 2. Trustees

The Trustees are Ryan Kelley, Sylvia Kelley and Ruth Wilson. New trustees are nominated and appointed by existing trustees.

### 3. Objects of the Trust

The Objects of the Trust are

- a) To provide assistance for people with physical or mental disabilities or illness, including supporting other charities providing such support.
- b) the advancement of religion through supporting the Christian Church worldwide.
- c) The support of any other charitable purpose as the trustees may determine.

### 4. Review of the Year/Application of Funds for Public Benefit

#### Trustees' Priorities

The trust has continued through the year to support activities for the benefit of the communities in the United Kingdom and Africa in working within its stated objects.

The primary work of the Trust continued through the year to be supporting the work of Godalming United Church and the Methodist Church in The Gambia and the provision of support for educational, medical and development purposes in The Gambia, and supporting students in that country. Godalming United Church has continued its active support for work in The Gambia in partnership with the Trust.

The work of supporting people with disabilities is undertaken through other charitable channels.

#### Sources of Funds

The income through the year has been provided by the trustees and from a number of individual donors enabling funds to be applied for a wide variety of purposes. The individual funds received have been or will be applied in consultation with the donors through the trustee's direct local involvements and with local partners. The trustees' contributions have been applied in accord with the trustee's commitment to development in West Africa through the Methodist Churches, and through a number of personal contacts in those countries whose actions are carefully monitored.

## Impact of COVID-19

The pandemic has impacted negatively to a substantial degree on the activities of the trust. The initial impact was the cancellation of the visit by the trustees in April 2020. Covid was having a major impact in Europe but only a very small effect in Gambia which did not quickly escalate. At this stage it was thought that it would be over within a matter of months, and normal activities would be able to resume later in the year.

Covid has had a significant impact in the parts of Africa dependent on European tourism for their income. There have been a number of requests for direct financial assistance both in Gambia and Ghana.

In the absence of being able to travel, the trustees have engaged the Minister of Education in Gambia as our agent in receiving and distributing funds on our behalf. This arrangement has worked well in trying to maintain as much of the trust's activities as possible.

## Shipping – The Gambia

Due to the restrictions caused by COVID-19 in UK on groups meeting, there was no opportunity to pack any containers. This work will resume in 2021 when it is expected that it will be permitted for a large enough group to mix to make it possible.

The relationship with the Ministry of Basic and Secondary Education in the Gambia has continued to develop ensuring that some ongoing activity can continue.

Bicycles are still very much needed, but the lack of storage has restricted collection in UK.

In the absence of sending any containers, it was necessary to instruct the medication wholesalers to ship the supplies ordered in 2020 direct to the Methodist Mission Medical Services in Gambia.

## Education Sponsorships - The Gambia

In the absence of being able to meet, there has been no opportunity to consider any additional applicants. A number of students already on courses sponsored through the trust have been able to maintain contact through e-mail and have been able to be supported to continue to the next stages of their courses

## Aminata Mendy

Regrettably it has not proved possible to progress the plan for getting Aminata Mendy to Ghana for medical treatment. Further conversation will be needed with her parents.

## Ophthalmic Support – The Gambia

The main funding for this project is provided through Godalming United Church. Fortunately despite the church premises being closed, there has still been fund raising for sponsoring cataract surgery. Close contact has been maintained with Sheriff Bah, the cataract surgeon at Farafenni hospital in the North Bank Region who regularly sends photos of his patients after surgery. Sheriff maintains a waiting list of those who need surgery but cannot afford it until additional funds become available to him. It will be difficult to maintain the level of support as the social restrictions imposed by Covid -19 continue.



**Patients in recovery after cataract surgery at Farafenni Hospital**

## The Gambia - Educational Support

### Bethel Nursery School (Banjul)

The Trust has continued to provide the financial functions of the “Friends of Bethel Nursery School” (FBNS). The FBNS ex-trustees are in regular contact with the Whitmore Trust advising on the continuing needs of the school and the payments they need from the Trust which are held within a designated fund.



**Class at Bethel Nursery School, Banjul**

**Emily Methodist Nursery School (Bajongkoto)**

With continuing support from the donors it has proved possible to maintain the feeding programme, through which it is guaranteed that the small children get at least one good meal five days per week.

**Gunjur Permaculture Development Association - The Gambia**

The demonstration garden continues to sell its produce in the local markets whilst assisting the community in better agricultural practices. This is positive, specifically supporting the Association's objective of empowerment of women through enabling them to develop a degree of financial independence.

The range of products being made by the women for sale is continuing to support their financial independence.

The Association is continuing to be funded by the Trust to run a series of workshops for the local community to address wider issues which are particularly relevant to women, drawing in expertise from the wider community. The Permaculture workshops are being coordinated by Sarjo Jabang who has provided the following reports is from two workshops -

## **November 2020**

*Ka-jabang is another community in Gunjur. It is a community that is divided into two (2) settlements, the one part is mostly Mandinkas and other ethnic groups (Muslims) while the other part is mostly Manjakos and Balantas (mostly Christians).*

*Our training on FGM and gender based violence was at Ka-jabang at the Christian side. To our surprise these ladies have never attended this type of training and to them anything that happened to them is God's decision. Most of them are not married but with their children and most of the fathers of those children are not taking their responsibly as a father. They don't even understand that they are abusive.*

*It was so sad but thank God we were able to make the 20 people selected understand the side effects of FGM and their rights in the society.*

*Our next training will be with the Alkalos (village headmen) and the counsels of elders.*

## **December 2020**

*Guided Initiative Reliance Leadership and Sustenance (GIRLS) is a voluntary organization established to promote women's rights, discouraging Female Genital Mutilation (FGM), gender based violence, leadership, early marriage, teenage pregnancy, child abuse, sexual harassment and associated matters. We have organized a FGM workshop on the 19th of December 2020 in Gunjur Kulukochi. The participants had been selected from different communities in Gunjur and they were 22 participants. Facilitators for the day were Fama Bary, Ahmed Manjang and Alasanna Gitteh.*

*For this workshop we were based on FGM. Each of the facilitators had a topic. The topics are:*

- 1: Abuse of women*
- 2: Challenges for women who went through FGM, face during giving birth*
- 3: Does FGM have a connection with Islam?*

*It was a great workshop!!! At the end recommendations were suggested and they are as follows*

- 1: we need to target the schools both Junior and Senior schools.*
- 2: engage the decision makers*
- 3: educate more and more youth*
- 4: house to house campaign*
- 5: engage the local authorities*
- 6: target the media houses.*

*Next proposed workshop will be on the 3rd of January 2021 if God permit.*

*Although it is illegal in Gambia, FGM is widely practised and is well embedded in the culture.*

## **Clean Water projects and sanitation – The Gambia**

*The Trust has planned continue clean water and sanitation projects in connection with school projects.*

The provision of clean water sources to provide potable standard water for people to drink is on-going in rural areas where there is no public water supply, through provision of boreholes with an emphasis on the need for clean water for hygiene purposes and particularly for encouraging school children to wash hands after toileting.

#### Gambia Methodist Medical Services

Support was requested for purchasing a suitable Land Rover engine for an old vehicle which had been donated. The request was for making all the arrangements, initially purchasing the engine and shipping it to Gambia. Payment would in due course be refunded to the Trust. An engine to the required specification was purchased and shipped to Gambia for the sum of £4130 which would be repaid to The Trust in local currency during 2021. Accordingly this had be regarded as a purchase, but accounted as a transfer of cash to The Gambia.

#### Ghana

Family support has been provided for a family in crisis due to the withdrawal of tourism due to Covid.

#### Cameroon

The Trust has continued to provide support for staff and students of Cameroon Christian University to undertake studies at educational establishments overseas whilst the Cameroon crisis continues.

#### Reserves

Work has continued with a number of partner organisations to achieve progress for a wide range of community benefits. The reserves of the charity have increased despite the planned project work undertaken during the year in The Gambia meeting a wide variety of activities within the objects of the Trust. The reserves at the end of the year stand at £16,867. These reserves are carried forward to meet future expenditure.

#### Trustees Expenses

During the course of the year trustees activities have been minimal with only minor car mileage expenses in UK within HMRC limits and no overseas travel.

### **5. Trustees Responsibilities**

The trustees are responsible for preparing the Trustee's Report and the Financial Statements in accordance with the applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

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

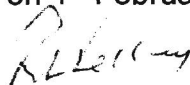
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable Accounting Standards have been followed, subject to any material departures 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 business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed/constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## **6. Provision of Information to Auditors**

So far as each of the trustees is aware at the time that the report is approved there is no relevant audit information of which the charity's auditors are unaware, and the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Approved by the Trustees on 1<sup>st</sup> February 2021



**On behalf of the trustees:**

Trustee: R L Kelley

## THE WHITMORE TRUST

### INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF THE WHITMORE TRUST

FOR YEAR ENDED 31<sup>ST</sup> DECEMBER 2020

#### OPINION

We have audited the financial statements of The Whitmore Trust (the 'charity') for the year ended 31 December 2020 set out on pages 14 to 18. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2020 and of its *incoming resources and application of resources for the year then ended*;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

#### BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

## **OTHER INFORMATION**

The Trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditors' report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## **MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

## **RESPONSIBILITIES OF TRUSTEES**

As explained more fully in the Trustees' responsibilities statement, the Trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

## **AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the charity and the objectives it operates for, and considered the risk of acts by the charity that were contrary to applicable laws and regulations, including fraud. We designed audit procedures to respond to the risk, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

We focussed on laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to, the Charity Law. Our tests included agreeing the financial statement disclosures to underlying supporting documentation, enquiries with management and inspection of legal correspondence. In addition to this, during the course of the audit our testing reviewed grants payable and other expenditure to ensure they were relevant to its charitable activities.

As in all our audits, we also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of bias by the trustees that represented a risk of material misstatement due to fraud.

There are inherent limitations in the audit procedures described above and, the further removed noncompliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. We did not identify any key audit matters relating to irregularities, including fraud.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Auditors' report.

## USE OF OUR REPORT

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

Wise & Co.

Wise & Co.  
Chartered Accountants and Statutory Auditors  
Wey Court West  
Union Road  
Farnham  
Surrey GU9 7PT

Date:

22/10/2021

Wise & Co. is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

## THE WHITMORE TRUST

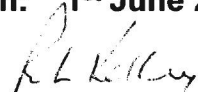
### STATEMENT OF ASSETS AND LIABILITIES AS AT 31<sup>st</sup> DECEMBER 2020

|                           |       | 2020          | 2019          |
|---------------------------|-------|---------------|---------------|
|                           | Notes | £             | £             |
| <b>Current Assets</b>     |       |               |               |
| Cash and Bank Deposits    |       | 6,524         | 15,915        |
| Accrued Income – gift aid |       | 8,318         | 3,058         |
| Debtor                    |       | 4,130         | -             |
|                           |       | <hr/>         | <hr/>         |
| <b>Net current assets</b> |       | <b>18,972</b> | <b>18,973</b> |
|                           |       | <hr/>         | <hr/>         |
| <b>Represented by:</b>    |       |               |               |
| Unrestricted Funds        | 4     | 11,580        | 13,991        |
| Restricted funds          | 4     | 7,392         | 4,982         |
|                           |       | <hr/>         | <hr/>         |
| <b>Charitable Funds</b>   |       | <b>18,972</b> | <b>18,973</b> |
|                           |       | <hr/>         | <hr/>         |

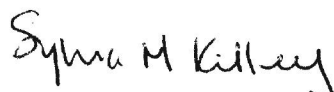
**On Behalf of the Trustees:**

**Approved by the Trustees on: 1<sup>st</sup> June 2021**

**Trustee: R Kelley**



**Trustee: S Kelley**



**THE WHITMORE TRUST**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2020**

| <b>Income</b>                          | <b>Notes</b> | <b>2020<br/>Unrestricted<br/>Funds<br/>£</b> | <b>2020<br/>Restricted<br/>Fund<br/>£</b> | <b>2020<br/>Total<br/>Funds<br/>£</b> | <b>2019<br/>Total<br/>Funds<br/>£</b> |
|--|--------------|--|---|---------------------------------------|---------------------------------------|
| Donations                              |              | 16,419                                       | -   | 16,419                                | 27,293                                |
| Gambia General Donations               |              | 13,060                                       | 3,410                                     | 16,470                                | 30,753                                |
| Uganda & Zimbabwe Donations            |              | -  | -   | -                                     | -                                     |
| Sierra Leone Donations                 |              | -  | -   | -                                     | -                                     |
| Ghana Donations                        |              | -  | -   | -                                     | -                                     |
| Cameroon Donations                     |              | 25   | -   | 25                                    | 746                                   |
| South Africa Donations                 |              | -  | -   | -                                     | -                                     |
|  |              | -----  | -----                                     | -----                                 | -----                                 |
| <b>Total Income</b>                    |              | <b>29,504</b>                                | <b>3,410</b>                              | <b>32,914</b>                         | <b>58,792</b>                         |
|  |              | -----  | -----                                     | -----                                 | -----                                 |
| <b>Payments</b>                        |              |  |   |                                       |                                       |
| Direct Charitable Expenditure:         |              |  |   |                                       |                                       |
| General Fund payments                  |              | 314  | -   | 314                                   | 5,201                                 |
| Uganda & Zimbabwe Payments             |              | -  | -   | -                                     | -                                     |
| Gambia General Fund Payments           |              | 26,399                                       | 1,000                                     | 27,399                                | 49,134                                |
| Ghana Payments                         |              | 202  | -   | 202                                   | -                                     |
| Cameroon                               |              | 5,000  | -   | 5,000                                 | 2,351                                 |
| 718                                    |              | -  | -   | -                                     | -                                     |
| South Africa Payments                  |              | -  | -   | -                                     | -                                     |
|  |              | -----  | -----                                     | -----                                 | -----                                 |
|  |              | <b>31,915</b>                                | <b>1,000</b>                              | <b>32,915</b>                         | <b>56,686</b>                         |
|  |              | -----  | -----                                     | -----                                 | -----                                 |
| <b>Net incoming/outgoing resources</b> |              | <b>( 2,411)</b>                              | <b>2,410</b>                              | <b>(1)</b>                            | <b>2,106</b>                          |
| <b>Fund balances brought forward 4</b> |              | <b>13,991</b>                                | <b>4,982</b>                              | <b>18,973</b>                         | <b>16,867</b>                         |
|  |              | -----  | -----                                     | -----                                 | -----                                 |
|  |              | <b>11,580</b>                                | <b>7,392</b>                              | <b>18,972</b>                         | <b>18,973</b>                         |
|  |              | -----  | -----                                     | -----                                 | -----                                 |

**All the above results are derived from continuing activities. The charity has no other recognised gains and losses from those stated above**

*The notes on pages 16-18 form part of these accounts*

# THE WHITMORE TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2020

The Whitmore Trust is an unincorporated charity. Its principal office is Whitmore Vale House, Churt Road, Hindhead, GU26 6NL

### 1 Accounting Policies

#### I. Basis of preparation of the financial Statements

The Financial statements have been prepared in accordance with 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 the Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP (FRS102)), the Financial Reporting standard applicable in the UK and the Republic of Ireland (FRS102), incorporating Update Bulletin 1.

The Whitmore Trust meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy

#### II. Cash Flow

The financial statements do not include a cash flow statement because the charity, as a small charity, is exempt from the requirement to prepare such a statement under Update Bulletin 1

#### III. Income

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

For legacies, entitlement is taken as the earlier of the date on which either, the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executors(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. When legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

#### **IV. Foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange gains and losses are recognised in the Statement of financial activities.

#### **V. Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity.

All resources expended are inclusive of irrecoverable VAT

#### **VI. Financial Instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

#### **VII. Fund Accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted Funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

#### **VIII. Going Concern**

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

### **3. CONTROLLING PARTY**

The Charity was under the control of the trustees during the year.

#### 4. FUND ANALYSIS

|                     | Balance<br>Brought<br>Forward | Incoming<br>Resources | Outgoing<br>Resources | Fund<br>Balance<br>Carried<br>Forward |
|---------------------|-------------------------------|-----------------------|-----------------------|---------------------------------------|
| General fund        | 13,991                        | 29,504                | 31,915                | 11,580                                |
| Restricted fund (1) | 1,724                         | -                     | -                     | 1,724                                 |
| Restricted fund (3) | 3,258                         | 3,410                 | 1,000                 | 5,668                                 |
|                     | <hr/>                         | <hr/>                 | <hr/>                 | <hr/>                                 |
| Total Funds         | 18,973                        | 32,914                | 32,915                | 18,972                                |
|                     | <hr/>                         | <hr/>                 | <hr/>                 | <hr/>                                 |

##### Restricted Fund (1) Sarah Bown Memorial Fund

The restricted fund represents donations made towards the SB memorial fund. The residue of this fund is still in hand and consideration of its use by the Minister has been delayed by the COVID pandemic. The balance is in hand.

##### Restricted Fund (2) Bob Mann Memorial Fund

This fund was fully expended during 2018

##### Restricted Fund (3) Bethel Nursery School

This fund received restricted income during the year, and payments were made as instructed by the retired trustees of the "Friends of Bethel Nursery School".