

THE WHITMORE TRUST
ACCOUNTS
FOR THE YEAR ENDED
31st DECEMBER 2021

THE WHITMORE TRUST

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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 31ST DECEMBER 2021

1. Legal Status

The Whitmore Trust was constituted on 7th 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 1st 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 31ST 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. 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 31st DECEMBER 2021

		2021	2020
	Notes	£	£
Current Assets			
Cash and Bank Deposits		13,723	6,524
Accrued Income – gift aid		2,995	8,318
Debtors		4,724	4,130
		<hr/>	<hr/>
Net current assets		21,442	18,972
		<hr/>	<hr/>
Represented by:			
Unrestricted Funds	4	13,826	11,580
Restricted funds	4	7,616	7,392
		<hr/>	<hr/>
Charitable Funds		21,442	18,972
		<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 31st DECEMBER 2021

Income	Notes	2021 Unrestricted Funds £	2021 Restricted Fund £	2021 Total Funds £	2020 Total Funds £
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		-	-	-	-
Total Income		28,369	7,865	36,234	32,914
Payments					
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		-	-	-	-
		26,123	7,641	33,764	32,915
Net incoming/outgoing resources		2,246	224	2,470	(1)
Fund balances brought forward 4		11,580	7,392	18,972	18,973
		13,826	7,616	21,442	18,972

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 31st 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 Brought Forward	Incoming Resources	Outgoing Resources	Fund Balance Carried 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.