

THE WHITMORE TRUST
ACCOUNTS
FOR THE YEAR ENDED
31st DECEMBER 2022

THE WHITMORE TRUST

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THE WHITMORE TRUST

TRUST INFORMATION

Principal Address	3 Knoll Quarry Godalming Surrey GU7 2ES (Note revised address)
Trustees	Ryan Kelley Sylvia Kelley 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 31ST DECEMBER 2022

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. 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 12th 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 31ST 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.



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 31st DECEMBER 2022

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

On Behalf of the Trustees:

Approved by the Trustees on:

Trustee: R Kelley

Trustee: S Kelley

R Kelley
Sylvia M Kelley
 12
 17/10/23

THE WHITMORE TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31st DECEMBER 2022

Income	Notes	2022 Unrestricted Funds £	2022 Restricted Fund £	2022 Total Funds £	2021 Total Funds £
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/>
Total Income		38,836	965	39,801	32,914
		<hr/>	<hr/>	<hr/>	<hr/>
Payments					
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/>
		35,737	1,724	37,461	33,764
		<hr/>	<hr/>	<hr/>	<hr/>
Net incoming/outgoing resources		3,099	(759)	2,340	2,470
Fund balances brought forward 4		14,050	7,392	21,442	18,972
		<hr/>	<hr/>	<hr/>	<hr/>
		17,149	6,633	23,782	21,442
		<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 31st 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".