REGISTERED CHARITY NUMBER: 258427

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31 December 2025

for

The West Watch Trust

Peter Hodgson & Co.
Chartered Accountants
Shadwell House
65 Lower Green Road
Tunbridge Wells
Kent
TN4 8TW

The West Watch Trust

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The West Watch Trust

Report of the Trustees for the Year Ended 31 December 2025

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Principal Objectives

The principal objects of the trust are:

1. - The advancement and promotion of the Christian faith;
2. - To apply the trust funds towards the cost of equipment, maintenance, repair, insurance and upkeep of such place or places used by the charity for its objects; and
3. - To apply the trust funds as the trustees think fit in promoting the operation of such places as a Christian centre.

Activities

The trust achieves its objectives by providing accommodation for Christian workers, groups and others to rest, relax, plan, pray and spend time with God and each other in beautiful countryside at affordable prices.

Public benefit

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Trust's aims and objectives, in planning future activities and in making decisions during the year. The activities further the charity's purposes for the public benefit.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The Activities and performance for the year are summarised:

The Centre activity and cottages occupancy has further improved throughout the year. We had 102 bookings with 709 guests during the year.

The Wardens have been working really hard to increase the revenue through the year with selective external advertising and social media exposure.

FINANCIAL REVIEW

Financial position

During the year, the income of the trust was £103,860 (2024: £73,893) derived from donations, gift aid tax recovered, bank interest and fees from guests.

The expenditure was £101,479 (2024: £77,007), resulting in a surplus/(deficit) for the year of £2,381 (2024: £3,114).

The trustees are happy to provide the use of the facilities at West Watch irrespective of the ability of guests to pay. Therefore, it is anticipated that resources expended will exceed incoming resources and the support of the Edwards Skinner Charitable Trust meets this deficit.

Meetings of the Edwards Skinner Charitable Trust are held on the same day as those of the West Watch Trust and consideration is given to the need for a grant at each meeting and between meetings if the need arises.

FINANCIAL REVIEW

Risk Management

The trustees have reviewed the risks to which they consider the trust to be susceptible. The trustees and the wardens are keen to maximise the use of the premises. This is done by word of mouth and by an annual letter from the wardens to former visitors and friends, including contacts established by the benefactor. The guests' ability to pay is not of prime importance. A statement is prepared by the wardens for each trustee meeting of anticipated property maintenance and proposals for improvements which aids budgeting and the trustees' concern for the health, safety and comfort of staff and guests.

Progress is reviewed at each meeting.

Professional advice is taken where appropriate including matters relating to insurance cover and fire precautions.

Reserves policy

The trustees aim to keep the level of reserves at a level sufficient to maintain the day-to-day running of the trust for one or two months, which is between £3,000 and £5,000.

The trustees of the Edwards Skinner Charitable Trust have agreed to support the West Watch Trust in future to meet day-to-day activities and the maintenance of the properties leased from the Edwards Skinner Charitable Trust.

FUTURE PLANS

The trustees and the wardens wish to continue to look for ways to maximise the use of the premises. The re-design of the centre has provided an area suitable for day visitors to use during the week and it is hoped that the number of day and mid-week bookings may be increased.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The declaration of trust was dated 6 October 1968.

Charity constitution

Reference and Administrative Information

Registered Charity Number 258427

Principal Office
15 Wilman Road
Tunbridge Wells,
Kent
TN4 9AJ

Trustees

The trustees who served throughout the year and to the date of the signature of this report were:

B M O'Driscoll - resigned 7-9-2025
G T Anderson
I A P Wilson (Chairman)
T J Pope - appointed 15-9-2025

Wardens

Ash and Heather Kauffman

STRUCTURE, GOVERNANCE AND MANAGEMENT

Trustees

The trustees normally meet four times a year, either at West Watch Cottages or elsewhere, but retain the flexibility to meet more often as occasion demands. All decisions are recorded in the minutes. The trustees are in contact with the wardens informally on matters concerning the daily activities of the trust. Day-to-day decision making is entrusted to the employed wardens with the trustees taking ultimate responsibility.

Induction and training of new trustees

Potential new trustees are generally people known to one or more of the existing trustees and who have an area of expertise to offer the trust and who have sympathy with its aims and objectives. If all the trustees are in unanimous agreement, the potential trustee is approached and, if interested, invited to attend a meeting, as an observer in the first instance. After appointment, new trustees learn more about the trust's work and, when appropriate, are given an area of responsibility in the running of the trust.

Key management remuneration

No remuneration is paid to any of the trustees. Expenses incurred on behalf of the trust are reimbursed.

Approved by order of the board of trustees on 26th September 2026 and signed on its behalf by:

I A Wilson - Trustee

Independent Examiner's Report to the Trustees of The West Watch Trust

Independent examiner's report to the trustees of The West Watch Trust
I report to the charity trustees on my examination of the accounts of The West Watch Trust (the Trust) for the year ended 31 December 2025.

Responsibilities and basis of report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Aidan Smyth ACA
The Institute of Chartered Accountants in England and Wales

Peter Hodgson & Co.
Chartered Accountants
Shadwell House
65 Lower Green Road
Tunbridge Wells
Kent
TN4 8TW

Date: 24/9/2026

The West Watch Trust

Statement of Financial Activities for the Year Ended 31 December 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	103,245	73,279
Investment income	3	615	614
Total		103,860	73,893
EXPENDITURE ON			
Raising funds	4	3,045	2,864
Charitable activities	5		
Charitable Activities		98,434	74,143
Total		101,479	77,007
NET INCOME/(EXPENDITURE)		2,381	(3,114)
RECONCILIATION OF FUNDS			
Total funds brought forward		893	4,007
TOTAL FUNDS CARRIED FORWARD		3,274	893

The notes form part of these financial statements

The West Watch Trust

Statement of Financial Position
31 December 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS			
Tangible assets	11	1,603	2,137
CURRENT ASSETS			
Debtors	12	933	722
Cash at bank		2,038	4,577
		2,971	5,299
CREDITORS			
Amounts falling due within one year	13	(1,300)	(6,543)
NET CURRENT ASSETS		1,671	(1,244)
TOTAL ASSETS LESS CURRENT LIABILITIES		3,274	893
NET ASSETS		3,274	893
FUNDS	14		
Unrestricted funds		3,274	893
TOTAL FUNDS		3,274	893

The financial statements were approved by the Board of Trustees and authorised for issue on 24 September 2026 and were signed on its behalf by:

I A Wilson - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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

Deposits received in advance of visits to the properties are carried forward and credited when payment is due.

Interest on funds held on deposit is included upon notification of the interest paid or payable by the bank.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Governance costs
Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to the independent examination and trustees expenses.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 25% on reducing balance

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

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1. ACCOUNTING POLICIES - continued

Retirement benefits
The cost of the pension contributions are included within charitable activity costs and these are accounted for on the basis of contributions payable in the year. The Trust has no liability beyond making its contributions. The Trust therefore has no liability for final pension provision of its staff.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Gifts and donations	33,728	33,279
Gifts from the Edwards Skinner Charitable Trust	69,517	40,000
	103,245	73,279

3. INVESTMENT INCOME

	2025	2024
	£	£
Rents from grazing	600	600
Deposit account interest	15	14
	615	614

4. RAISING FUNDS

Raising donations and legacies

	2025	2024
	£	£
Support costs	3,045	2,864

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs
	£
Charitable Activities	
	98,434

continued...

6. GRANTS PAYABLE

	2025	2024
	£	£
Charitable Activities		
	-	50

7. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Raising donations and legacies	60	2,985	3,045

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses for the year ended 31 December 2025 nor for the year ended 31 December 2024.

9. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	42,588	38,452
Other pension costs	3,046	2,840
	45,634	41,292

The average monthly number of employees during the year was as follows:

	2025	2024
Warden & administration	2	2

No employees received emoluments in excess of £60,000.

continued...

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	73,279
Investment income	614
Total	73,893
EXPENDITURE ON	
Raising funds	2,864
Charitable activities	
Charitable Activities	74,143
Total	77,007
NET INCOME/(EXPENDITURE)	(3,114)
RECONCILIATION OF FUNDS	
Total funds brought forward	4,007
TOTAL FUNDS CARRIED FORWARD	893

11. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 January 2025 and 31 December 2025	3,800
DEPRECIATION	
At 1 January 2025	1,663
Charge for year	534
At 31 December 2025	2,197
NET BOOK VALUE	
At 31 December 2025	1,603
At 31 December 2024	2,137

continued...

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other debtors	933	722

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other creditors	1,300	6,543

14. MOVEMENT IN FUNDS

	At 1.1.25	Net movement in funds	At 31.12.25
	£	£	£
Unrestricted funds			
General fund	893	2,381	3,274
TOTAL FUNDS	893	2,381	3,274

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	103,860	(101,479)	2,381
TOTAL FUNDS	103,860	(101,479)	2,381

Comparatives for movement in funds

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
Unrestricted funds			
General fund	4,007	(3,114)	893
TOTAL FUNDS	4,007	(3,114)	893

continued...

14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	73,893	(77,007)	(3,114)
TOTAL FUNDS	73,893	(77,007)	(3,114)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.24 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	4,007	(733)	3,274
TOTAL FUNDS	4,007	(733)	3,274

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	177,753	(178,486)	(733)
TOTAL FUNDS	177,753	(178,486)	(733)

continued...

15. RELATED PARTY DISCLOSURES

The trustees of the West Watch Trust are also trustees of the Edwards Skinner Charitable Trust.

During the year grants amounting to £69,517 were received from Edwards Skinner Charitable Trust (2024: £40,000).

Under an agreement dated 25 March 1969, the premises and grounds known as West Watch were demised by Miss D I Skinner to The West Watch Trust on a yearly tenancy at an annual rental of £1, if demanded. Miss Skinner died on 30 May 1995 and under the terms of her Will, the premises and grounds at West Watch were left to the Edwards Skinner Charitable Trust. The previous tenancy agreement for Cottages 1, 2 and 3, the Annexe (Zion) and Divals Field and Plantation has been continued.

The West Watch Trust

Detailed Statement of Financial Activities for the Year Ended 31 December 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts and donations	33,728	33,279
Gifts from the Edwards Skinner Charitable Trust	69,517	40,000
	103,245	73,279
Investment income		
Rents from grazing	600	600
Deposit account interest	15	14
	615	614
Total incoming resources	103,860	73,893
EXPENDITURE		
Charitable activities		
Wages	42,588	38,452
Pensions	3,046	2,840
Rates and water	1,473	1,115
Insurance	1,655	1,479
Light and heat	5,581	7,129
Advertising	150	1,350
Sundries	545	369
Household & property maintenance	18,733	19,806
Garden upkeep	1,059	840
Major works - sewerage	22,939	-
Subscriptions	131	-
Depreciation - equipment	534	713
Grants to institutions	-	50
	98,434	74,143
Support costs		
Finance		
Bank charges	60	60
Governance costs		
Telephone & broadband	385	454
Independent examiners' fees	2,200	1,600
Professional fees	400	750
	2,985	2,804

The West Watch Trust

Detailed Statement of Financial Activities for the Year Ended 31 December 2025

	2025 £	2024 £
Total resources expended	101,479	77,007
Net income/(expenditure)	2,381	(3,114)