

THE ISLES OF SCILLY MEDICAL CENTRE TRUST

England & Wales · Charity number 1033080

Details

Other names THE ISLE OF SCILLY HEALTH CENTRE TRUST

Status Registered

Legal form Trust

Registered 1994-02-11

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

Contact

Address Carricou
Pilots Retreat
St. Mary's
Isles Of Scilly
TR21 0PB

Phone 01720 422143

Email Scillytracy@gmail.com

Activities

Objects: TO RELIEVE SICKNESS AND PRESERVE HEALTH AMONG PERSONS RESIDINTG IN THE ISLES OF SCILLY AND VISITORS TO THE AREA PARTICULARY BY THE PROVISION OF A NEW MEDICAL CENTRE

Activities: To relieve sickness and preserve health among persons residing in the Isles of Scilly and visitors to the area particularly by the provision of a new Health Centre.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** IN PRACTICE THE ISLES OF SCILLY
- Isles Of Scilly

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£39,000	£24,688	-	-
2024-04-05	£48,497	£26,012	-	-
2023-04-05	£56,000	£29,443	-	-
2022-04-05	£56,000	£21,422	-	-
2021-04-05	£56,000	£13,335	-	-

Trustees

Name	Role	Appointed
MR TIM GUTHRIE	Chair	
Anna Sue Browne		2017-06-06
Joel Williams		2017-06-06
MR Nick Jenkins		2017-06-06
Matthew Barnaby Auterson Stideford Rogers		2017-06-06
TRACY CARMEN SMITH		2017-06-06

THE ISLES OF SCILLY MEDICAL CENTRE TRUST

England & Wales - Charity number 1033080

Accounts

THE ISLES OF SCILLY MEDICAL CENTRE TRUST

FINANCIAL ACCOUNTS

FOR THE YEAR ENDED 5TH APRIL 2024

THE ISLES OF SCILLY MEDICAL CENTRE TRUST

FINANCIAL ACCOUNTS

FOR THE YEAR ENDED 5TH APRIL 2024

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THE ISLES OF SCILLY MEDICAL CENTRE TRUST

FINANCIAL ACCOUNTS

FOR THE YEAR ENDED 5TH APRIL 2024

INFORMATION

Trustees

Mr Timothy Guthrie
Mr Matthew Barnaby A S Rogers
Mrs Anna Browne
Mr Nicholas Jenkins
Mr Joel Williams

Charity No.

1033080

Bankers

Lloyds Bank Plc
Penzance
TR18 2TN

Accountants

R K Keeley FMAAT ATT
Carriacou
Pilots Retreat
St Mary's
TR21 0PB



Section A

Independent Examiner's Report

Report to the trustees

Charity Name
The Isles of Scilly Medical Centre Trust

On accounts for the year ended

5 April 2024

Charity no (if any)

1033080

Set out on pages

1-7

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **05/04/2024**

Responsibilities and basis of report

As the charity's trustees, 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 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. *Delete [] if not applicable.*

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

** Please delete the words in the brackets if they do not apply.*

Signed:

DSAB

Date:

24 November 2025

Name:

Duncan Akers

Relevant professional qualification(s) or body

FCA

(if any):

Address:

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

THE ISLES OF SCILLY MEDICAL CENTRE TRUST

INDEPENDENT EXAMINERS REPORT

FOR THE YEAR ENDED 5TH APRIL 2024

THE ISLES OF SCILLY MEDICAL CENTRE TRUST
BALANCE SHEET AS AT 5 APRIL 2024

	2024	2023
FIXED ASSETS		
Tangible Assets	426,745	440,080
CURRENT ASSETS		
Prepayments	2,969	2,805
Balance At Bank	<u>311,363</u>	<u>268,375</u>
TOTAL CURRENT ASSETS	741,077	711,260
Creditors: Amounts falling due within in year	<u>25,868</u>	<u>18,536</u>
TOTAL ASSETS LESS CURRENT LIABILITIES	<u>£715,209</u>	<u>£692,724</u>
FUNDS OF THE CHAIRTY		
Unrestricted Funds At 6th April 2023	692,724	666,167
Excess of Income over Expenriture	<u>22,485</u>	<u>26,557</u>
TOTAL UNRESTRICTED FUNDS	<u>£715,209</u>	<u>£692,724</u>

The financial statements have been approved by the members of the committee and signed on their behalf

T Guthrie

.....

Date

.....

THE ISLES OF SCILLY MEDICAL CENTRE TRUST
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 5TH APRIL 2024

	2024		2023	
INCOME - UNRESTRICTED				
Income from Rentals - Medical Centre	48,497		56,000	
EXPENDITURE				
Insurance	3,885		3,401	
Repairs & Maintenance	4,092		6,587	
Legal Fees	75		2,420	
Honorarium	4,225		3,300	
Accountants Fees	400		400	
Depreciation of Leasehold Property	<u>13,335</u>	<u>26,012</u>	<u>13,335</u>	<u>29,443</u>
Excess of Income over Expenditure	<u>£22,485</u>		<u>£26,557</u>	

THE ISLES OF SCILLY MEDICAL CENTRE TRUST
NOTES TO THE BALANCE SHEET AS AT 5TH APRIL 2024

Note 1: ACCOUNTING POLICIES

BASIS OF ACCOUNTING

In preparing the accounts the following accounting policies have been complied with:-

a) The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16th July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

b) Investment income is recorded when receivable.

c) Other expenditure is included in the accounts on an accruals basis. Irrecoverable VAT is charged to the SOFA as incurred

d) DEPRECIATION OF FIXED ASSETS

Depreciation has been provided in the accounts to write off the Leasehold Property on the straight line basis over a period of 50 years.

GOING CONCERN

The trustees are confident that the charity will continue to operate in the foreseeable future.

RESERVES POLICY

The charity aims to hold reserves equal to three months working capital requirement.

THE ISLES OF SCILLY MEDICAL CENTRE TRUST
NOTES TO THE ACCOUNTS AS AT 5TH APRIL 2024

Note 2: LEASEHOLD PROPERTY

	2024	2023
Leasehold Property At Cost 6th April	£666,775	£666,775
Accumulated Depreciation		
Balance At 6th April	226,695	213,360
Depreciation - Provision for the year	13,335	13,335
Balance At 5th April	£240,030	£226,695
Net Book Value		
Brought Forward	£440,080	£466,750
Carried Forward	£426,745	£440,080

Note 3: TAXATION

The Trust is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes

Note 4: PREPAYEMNTS

	2024	2023
Insurance Prepaid	£2,969	£2,805

Note 5: CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
Other Creditors	13,698	13,869
Rent Received in advance	12,170	4,667
	£25,868	£18,536

THE ISLES OF SCILLY MEDICAL CENTRE TRUST
NOTES TO THE ACCOUNTS AS AT 5TH APRIL 2024

	£
1 Prepayments	
Insurance	2,969.09
2 Balance at Bank	311,363.09
3 Creditors	25,866.27
Value Added Tax	12,547.08
Accountancy	1,150.00
Refund of Rent re new lease	7,502.52
Rent In Advance	4,666.67
4 Leasehold Property	666,775.00
5 Depreciation	240,030.00

THE ISLES OF SCILLY MEDICAL CENTRE TRUST

England & Wales - Charity number 1033080

Accounts

THE ISLES OF SCILLY MEDICAL CENTRE TRUST

FINANCIAL ACCOUNTS

FOR THE YEAR ENDED 5TH APRIL 2023

THE ISLES OF SCILLY MEDICAL CENTRE TRUST

FINANCIAL ACCOUNTS

FOR THE YEAR ENDED 5TH APRIL 2023

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THE ISLES OF SCILLY MEDICAL CENTRE TRUST

FINANCIAL ACCOUNTS

FOR THE YEAR ENDED 5TH APRIL 2023

INFORMATION

Trustees	Mr Timothy Guthrie Mr Matthew Barnaby A S Rogers Mrs Anna Browne Mr Nicholas Jenkins Mr Joel Williams
Charity No.	1033080
Bankers	Lloyds Bank Plc Penzance TR18 2TN
Accountants	R K Keeley FMAAT ATT Carriacou Pilots Retreat St Mary's TR21 0PB



Section A Independent Examiner's Report

Report to the trustees

Charity Name The Isles of Scilly Medical Trust

On accounts for the year ended

5 April 2023

Charity no (if any)

1033080

Set out on pages

1-4

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 05/04/2023

As the charity's trustees, 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 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [] if not applicable.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
the accounts did not accord with the accounting records; or
the accounts did 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.

* Please delete the words in the brackets if they do not apply.

Signed:

DJAKS

Date:

26 June 2025

Name:

Duncan Akers

Relevant professional qualification(s) or body

FCA

(if any):

--

Address:

Cosmopolitan House

Old Fore Street, Sidmouth

Devon, EX10 8LS

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

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ISLES OF SCILLY MEDICAL CENTRE TRUST

BALANCE SHEET AS AT 5 APRIL 2023

	2023		2022	
FIXED ASSETS				
Tangible Assets		440,080		453,415
CURRENT ASSETS				
Prepayments	2,805		2,371	
Balance At Bank	<u>268,375</u>	<u>271,180</u>	<u>217,717</u>	<u>220,088</u>
TOTAL CURRENT ASSETS		711,260		673,503
Creditors: Amounts falling due within in year		<u>18,536</u>		<u>7,336</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>£692,724</u>		<u>£666,167</u>
FUNDS OF THE CHAIRTY				
Unrestricted Funds At 6th April 2022		666,167		631,589
Excess of Income over Expenriture		<u>26,557</u>		<u>34,578</u>
TOTAL UNRESTRICTED FUNDS		<u>£692,724</u>		<u>£666,167</u>

The financial statements have been approved by the members of the committee and signed on their behalf

T Guthrie

.....

Date

.....

**ISLES OF SCILLY MEDICAL CENTRE TRUST
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 5TH APRIL 2023**

	2023		2022	
INCOME - UNRESTRICTED				
Income from Rentals - Medical Centre	56,000		56,000	
EXPENDITURE				
Insurance	3,401		2,982	
Repairs & Maintenance	6,587		1,755	
Legal Fees	2,420		-	
Honorarium	3,300		3,000	
Accountants Fees	400		350	
Depreciation of Leasehold Property	13,335	<u>29,443</u>	13,335	<u>21,422</u>
Excess of Income over Expenditure		<u>£26,557</u>		<u>£34,578</u>

ISLES OF SCILLY MEDICAL CENTRE TRUST

NOTES TO THE BALANCE SHEET AS AT 5TH APRIL 2023

Note 1: ACCOUNTING POLICIES

BASIS OF ACCOUNTING

In preparing the accounts the following accounting policies have been complied with:-

a) The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16th July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

b) Investment income is recorded when receivable.

c) Other expenditure is included in the accounts on an accruals basis. Irrecoverable VAT is charged to the SOFA as incurred

d) DEPRECIATION OF FIXED ASSETS

Depreciation has been provided in the accounts to write off the Leasehold Property on the straight line basis over a period of 50 years.

GOING CONCERN

The trustees are confident that the charity will continue to operate in the foreseeable future.

RESERVES POLICY

The charity aims to hold reserves equal to three months working capital requirement.

ISLES OF SCILLY MEDICAL CENTRE TRUST
NOTES TO THE ACCOUNTS AS AT 5TH APRIL 2023

Note 2: LEASEHOLD PROPERTY

	2023	2022
Leasehold Property At Cost 6th April	£666,775	£666,775
Accumulated Depreciation		
Balance At 6th April	213,360	200,025
Depreciation - Provision for the year	13,335	13,335
Balance At 5th April	£226,695	£213,360
Net Book Value		
Brought Forward	£453,415	£466,750
Carried Forward	£440,080	£453,415

Note 3: TAXATION

The Trust is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes

Note 4: PREPAYEMNTS

	2023	2022
Insurance Prepaid	£2,805	£2,371

Note 5: CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
Other Creditors	13,869	2,669
Rent Received in advance	4,667	4,667
	£18,536	£7,336

ISLES OF SCILLY MEDICAL CENTRE TRUST
NOTES TO THE ACCOUNTS AS AT 5TH APRIL 2023

1 Prepayments		£
Insurance		2,805.06
2 Balance at Bank		268,375.07
3 Creditors		18,535.12
Value Added Tax	13,118.45	
Accountancy	750.00	
Rent In Advance	4,666.67	
4 Leasehold Property		666,775.00
5 Depreciation		226,695.00

THE ISLES OF SCILLY HEALTH CENTRE TRUST CHARITY NUMBER 1033080

2022/2023 TRUSTEES' ANNUAL REPORT

Background

The Trust was formed by means of a "Declaration of Trust" dated 17th January 1994 and is registered with the Charity Commission – Charity Number 1033080.

The Duchy of Cornwall granted a lease to the Trust for 99 years from 29th September 1997 for the land on which the Health Centre stands. The lease has a peppercorn rent.

In turn, the Trust granted a 25-year lease to the Isles of Scilly Medical Practice from 23rd October 1998, which is now reassigned to the current Medical Practice operating on the Isles of Scilly, The Helston Medical Centre. This lease allows the Medical Practice to operate their services from the Health Centre Building. The Medical Practice pays a rent to the Trust, which is reviewed every 3 years.

The Objects of the Trust (as stated in the Trust Deed) are – "to relieve sickness and preserve health among persons residing in the Isles of Scilly (the area of benefit) and the visitors to the area particularly by the provision of a new Medical Centre"

During the year the Trustees have –

1. Arranged maintenance of the Health Centre Building on a day-to-day basis in line with the provisions of the lease.
2. Maintained Income & Expenditure Accounts. Arranged preparation of Annual Accounts and submission of audited accounts to the Charity Commission.
3. Maintained a fully comprehensive commercial Insurance Policy valid at all times.
4. Maintained all necessary certificates to ensure full compliance with all current & future requirements relating to the Health Centre Building.
5. Arranging a new lease for the Medical Practice and Trustees

THE ISLES OF SCILLY MEDICAL CENTRE TRUST

England & Wales - Charity number 1033080

Accounts

THE ISLES OF SCILLY HEALTH CENTRE TRUST
CHARITY NUMBER 1033080
2021 – 2022 TRUSTEES’ ANNUAL REPORT

Background

The Trust was formed by means of a “Declaration of Trust” dated 17th January 1994, and is registered with the Charity Commission – Charity Number 1033080. The Duchy of Cornwall granted a lease to the Trust for 99 years from 29th September 1997 for the land on which the Health Centre stands. The lease has a peppercorn rent.

In turn, the Trust granted a 25 year lease to the Isles of Scilly Medical Practice from 23rd October 1998, which is now reassigned to the current Medical Practice operating on the Isles of Scilly, The Helston Medical Centre.

This lease allows the Medical Practice to operate their services from the Health Centre Building. The Medical Practice pays a rent to the Trust, which is reviewed every 3 years.

The Objects of the Trust (as stated in the Trust Deed) are – “to relieve sickness and preserve health among persons residing in the Isles of Scilly (the area of benefit) and the visitors to the area particularly by the provision of a new Medical Centre”

During the year the Trustees have –

1. Arranged maintenance of the Health Centre Building on a day to day basis in line with the provisions of the lease.
2. Maintained Income & Expenditure Accounts. Arranged preparation of Annual Accounts and submission of audited accounts to the Charity Commission.
3. Maintained a fully comprehensive commercial Insurance Policy valid at all times.
4. Maintained all necessary certificates to ensure full compliance with all current & future requirements relating to the Health Centre Building.

THE ISLES OF SCILLY MEDICAL CENTRE TRUST

FINANCIAL ACCOUNTS

FOR THE YEAR ENDED 5TH APRIL 2022

THE ISLES OF SCILLY MEDICAL CENTRE TRUST

FINANCIAL ACCOUNTS

FOR THE YEAR ENDED 5TH APRIL 2022

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THE ISLES OF SCILLY MEDICAL CENTRE TRUST

FINANCIAL ACCOUNTS

FOR THE YEAR ENDED 5TH APRIL 2022

INFORMATION

Trustees	Mr Timothy Guthrie Mr Matthew Barnaby A S Rogers Mrs Anna Browne Mrs Tracy Smith Mr Nicholas Jenkins Mr Joel Williams
Charity No.	1033080
Bankers	Lloyds Bank Plc Penzance TR18 2TN
Accountants	R K Keeley FMAAT ATT Carriacou Pilots Retreat St Mary's TR21 0PB



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
The Isles of Scilly Medical Trust

**On accounts for the year
ended**

5th April 2022

**Charity no
(if any)** 1033080

Set out on pages

1 to 6

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 5th April 2022.

**Responsibilities and
basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the 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 which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

Signed: 

Date: 22nd April 2024

Name: Duncan Akers

**Relevant professional
qualification(s) or body
(if any):**

FCA

Address: Cosmopolitan House

Old Fore Street

Sidmouth

Devon, EX10 8LS

ISLES OF SCILLY MEDICAL CENTRE TRUST

BALANCE SHEET AS AT 5 APRIL 2022

	2022	2021
FIXED ASSETS		
Tangible Assets	453,415	466,750
CURRENT ASSETS		
Prepayments	2,371	2,078
Balance At Bank	<u>217,717</u>	<u>172,074</u>
TOTAL CURRENT ASSETS	673,503	638,824
Creditors: Amounts falling due within in year	<u>7,336</u>	<u>7,235</u>
TOTAL ASSETS LESS CURRENT LIABILITIES	<u>£666,167</u>	<u>£631,589</u>
FUNDS OF THE CHAIRTY		
Unrestricted Funds At 6th April 2021	631,589	617,662
Excess of Income over Expenriture	<u>34,578</u>	<u>13,927</u>
TOTAL UNRESTRICTED FUNDS	<u>£666,167</u>	<u>£631,589</u>

The financial statements have been approved by the membes of the committee and signed on their behalf

T Guthrie

.....

Date

.....

ISLES OF SCILLY MEDICAL CENTRE TRUST
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 5TH APRIL 2022

	2022		2021
INCOME - UNRESTRICTED			
Income from Rentals - Medical Centre	56,000		56,000
EXPENDITURE			
Insurance	2,982		2,834
Repairs & Maintenance	1,755		1,364
Legal Fees	-		-
Honorarium	3,000		3,000
Solar Panels	-		21,290
Accountants Fees	350		250
Depreciation of Leasehold Property	<u>13,335</u>	<u>21,422</u>	<u>13,335</u> <u>42,073</u>
Excess of Income over Expenditure	<u>£34,578</u>		<u>£13,927</u>

ISLES OF SCILLY MEDICAL CENTRE TRUST

NOTES TO THE BALANCE SHEET AS AT 5TH APRIL 2022

Note 1: ACCOUNTING POLICIES

BASIS OF ACCOUNTING

In preparing the accounts the following accounting policies have been complied with:-

a) The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16th July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

b) Investment income is recorded when receivable.

c) Other expenditure is included in the accounts on an accruals basis. Irrecoverable VAT is charged to the SOFA as incurred

d) DEPRECIATION OF FIXED ASSETS

Depreciation has been provided in the accounts to write off the Leasehold Property on the straight line basis over a period of 50 years.

ISLES OF SCILLY MEDICAL CENTRE TRUST
NOTES TO THE ACCOUNTS AS AT 5TH APRIL 2022

Note 2: LEASEHOLD PROPERTY

	2022	2021
Leasehold Property At Cost 6th April	£666,775	£666,775
Accumulated Depreciation		
Balance At 6th April	200,025	186,690
Depreciation - Provision for the year	13,335	13,335
Balance At 5th April	£213,360	£200,025
Net Book Value		
Brought Forward	£466,750	£480,085
Carried Forward	£453,415	£466,750

Note 3: TAXATION

The Trust is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes

Note 4: PREPAYEMNTS

	2022	2021
Insurance Prepaid	£2,371	£2,078

Note 5: CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
Other Creditors	2,669	2,568
Rent Received in advance	4,667	4,667
	£7,336	£7,235

THE ISLES OF SCILLY MEDICAL CENTRE TRUST

England & Wales - Charity number 1033080

Accounts

THE ISLES OF SCILLY HEALTH CENTRE TRUST CHARITY NUMBER 1033080

2020 – 2021 TRUSTEES' ANNUAL REPORT

Background

The Trust was formed by means of a “Declaration of Trust” dated 17th January 1994, and is registered with the Charity Commission – Charity Number 1033080.

The Duchy of Cornwall granted a lease to the Trust for 99 years from 29th September 1997 for the land on which the Health Centre stands. The lease has a peppercorn rent.

In turn, the Trust granted a 25 year lease to the Isles of Scilly Medical Practice from 23rd October 1998, which is now reassigned to the current Medical Practice operating on the Isles of Scilly, The Helston Medical Centre. This lease allows the Medical Practice to operate their services from the Health Centre Building. The Medical Practice pays a rent to the Trust, which is reviewed every 3 years.

The Objects of the Trust (as stated in the Trust Deed) are – “to relieve sickness and preserve health among persons residing in the Isles of Scilly (the area of benefit) and the visitors to the area particularly by the provision of a new Medical Centre”

During the year the Trustees have –

1. Arranged maintenance of the Health Centre Building on a day to day basis in line with the provisions of the lease.
2. Maintained Income & Expenditure Accounts. Arranged preparation of Annual Accounts and submission of audited accounts to the Charity Commission.
3. Maintained a fully comprehensive commercial Insurance Policy valid at all times.
4. Maintained all necessary certificates to ensure full compliance with all current & future requirements relating to the Health Centre Building.
5. Successfully applied for Business Energy Efficiency Scheme grant, funding support towards capital spend on renewable energy and energy efficiency measures.
6. Installed Solar PV panels and associated battery storage.

THE ISLES OF SCILLY MEDICAL CENTRE TRUST

ACCOUNTS

FOR THE YEAR ENDED 5TH APRIL 2021

THE ISLES OF SCILLY MEDICAL CENTRE TRUST
ACCOUNTS FOR THE YEAR ENDED 5TH APRIL 2021

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THE ISLES OF SCILLY MEDICAL CENTRE TRUST
ACCOUNTS FOR THE YEAR ENDED 5TH APRIL 2021

INFORMATION

Trustees	Mr Timothy Guthrie Mr Matthew Barnaby A. S. Rogers Mrs Anna Cawthray Mrs Tracy Smith Mr Nicholas Jenkins Mr Joel Williams
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Charity No.	1033080
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Bankers	Lloyds Bank PLC St. Marys Isles of Scilly TR21 0PW
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Accountants	Paul Harris & Co. Limited Chartered Certified Accountants 59, West End Redruth Cornwall TR15 2SQ
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THE ISLES OF SCILLY MEDICAL CENTRE TRUST
INDEPENDENT EXAMINERS REPORT
ACCOUNTS FOR THE YEAR ENDED 5TH APRIL 2021

We report on the accounts to the Trust for the year ended 5th April 2021, which are set out on pages 3 to 6.

Respective responsibilities of trustees and examiner

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

It is our responsibility to:

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

Basis of independent examiner's report

Our examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

In connection with our examination, no matter has come to my attention.

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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 accounts to be reached.

25th November 2021

59, West End
Redruth
Cornwall
TR15 2SQ

Paul Harris & Co. Limited
Chartered Certified Accountants

ISLES OF SCILLY MEDICAL CENTRE TRUST

BALANCE SHEET AS AT 5TH APRIL 2021

	<u>2021</u>	<u>2020</u>	
<u>Fixed Assets</u>	<u>Note</u>		
Tangible Assets	2	466,750	480,085
<u>Current Assets</u>			
Prepayments	4	2,078	2,003
Balance at Bank		<u>169,996</u>	<u>142,809</u>
<u>Total Current Assets</u>		<u>172,074</u>	<u>144,812</u>
Creditors: Amounts falling due within one year	5	<u>7,235</u>	<u>7,235</u>
<u>Total Assets Less Current Liabilities</u>		£ <u>164,839</u> <u>631,589</u>	£ <u>137,577</u> <u>617,662</u>

Funds of the Charity

Unrestricted Funds at 6th April	617,662	593,971
Excess of Income over Expenditure	<u>13,927</u>	<u>23,691</u>
<u>Total Unrestricted Funds</u>	£ <u>631,589</u>	£ <u>617,662</u>

The financial statements have been approved by the members of the Committee and signed on their behalf.

T Guthrie

.....

Date.....

ISLES OF SCILLY MEDICAL CENTRE TRUST

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5TH APRIL 2021

<u>Income - Unrestricted</u>	<u>2021</u>	<u>2020</u>
Income from Rentals Medical Centre	56,000	54,969
 <u>Expenditure</u>		
Insurance	2,834	2,717
Repairs and Maintenance	1,364	10,586
Legal Fees		1,390
Honorarium	3,000	3,000
Solar Panels	21,290	-
Accountants Fees	250	250
Depreciation of Leasehold Property	<u>13,335</u>	<u>13,335</u>
	42,073	31,278
Excess of Income over Expenditure	<u>£ 13,927</u>	<u>£ 23,691</u>

ISLES OF SCILLY MEDICAL CENTRE TRUST

NOTES TO THE BALANCE SHEET AS AT 95TH APRIL 2021

Note 1 ACCOUNTING POLICIES

BASIS OF ACCOUNTING

In preparing the accounts the following accounting policies have been complied with:

- a) The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.
- b) Investment income is recorded when receivable.
- c) Other expenditure is included in the accounts on an accruals basis. Irrecoverable VAT is charged to the SOFA as incurred.
- d) DEPRECIATION OF FIXED ASSETS

Depreciation has been provided in the accounts to write off the Leasehold Property on the straight line basis over a period of 50 years.

Note 2

LEASEHOLD PROPERTY

The leasehold property is held on a secure lease from the Duchy of Cornwall. The original lease is for a period of 100 years.

	<u>2021</u>	<u>2020</u>
Leasehold Property at Cost 6th April	£ <u>666,775</u>	£ <u>666,775</u>
Accumulated Depreciation		
Balance at 6th April	186,690	173,355
Depreciation - Provision for the year	13,335	13,335
Balance at 5th April	£ <u>200,025</u>	£ <u>186,690</u>
Net Book Value		
Brought forward	£ <u>480,085</u>	£ <u>493,420</u>
Carried forward	£ <u>466,750</u>	£ <u>480,085</u>

ISLES OF SCILLY MEDICAL CENTRE TRUST
NOTES TO THE BALANCE SHEET AS AT 5TH APRIL 2021

Note 3 TAXATION

The Trust is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

	<u>2021</u>	<u>2020</u>
<u>Note 4</u> PREPAYMENTS		
Insurance Prepaid	£ <u>2,078</u>	£ <u>2,003</u>

Note 5 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Other Creditors	2,568	2,568
Rent received in advance	4,667	4,667
	£ <u>7,235</u>	£ <u>7,235</u>

THE ISLES OF SCILLY MEDICAL CENTRE TRUST

ACCOUNTS

FOR THE YEAR ENDED 5TH APRIL 2021

THE ISLES OF SCILLY MEDICAL CENTRE TRUST
ACCOUNTS FOR THE YEAR ENDED 5TH APRIL 2021

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Notes to the Balance Sheet	5 & 6

THE ISLES OF SCILLY MEDICAL CENTRE TRUST
ACCOUNTS FOR THE YEAR ENDED 5TH APRIL 2021

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Trustees	Mr Timothy Guthrie Mr Matthew Barnaby A. S. Rogers Mrs Anna Cawthray Mrs Tracy Smith Mr Nicholas Jenkins Mr Joel Williams
Charity No.	1033080
Bankers	Lloyds Bank PLC St. Marys Isles of Scilly TR21 0PW
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THE ISLES OF SCILLY MEDICAL CENTRE TRUST
INDEPENDENT EXAMINERS REPORT
ACCOUNTS FOR THE YEAR ENDED 5TH APRIL 2021

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Basis of independent examiner's report

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25th November 2021

59, West End
Redruth
Cornwall
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Chartered Certified Accountants

ISLES OF SCILLY MEDICAL CENTRE TRUST

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