

# 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**

**CONTENTS**

	<b>Page</b>
Information	1
Independent Examiners Report	2
Balance Sheet	3
Income & Expenditure	4
Notes to the Balance Sheet	5 & 6

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

**Funds of the Charity**

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

<b><u>Income - Unrestricted</u></b>		<b><u>2021</u></b>	<b><u>2020</u></b>
Income from Rentals	Medical Centre	56,000	54,969
 <b><u>Expenditure</u></b>			
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>	42,073	<u>13,335</u> 31,278
 <b>Excess of Income over Expenditure</b>		<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.

	<b><u>2021</u></b>	<b><u>2020</u></b>
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.

	<b><u>2021</u></b>	<b><u>2020</u></b>
<b><u>Note 4</u></b> 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**

**CONTENTS**

	<b>Page</b>
Information	1
Independent Examiners Report	2
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