

ST GORAN CLT LTD

England & Wales · Charity number 1156607

Details

Status	Registered
Legal form	Charitable company
Company number	08562575
Registered	2014-04-09
Register	View on the Charity Commission register

Contact

Address	9 Chute Lane Gorran Haven St. Austell Cornwall PL26 6NU
Phone	07970154034
Email	chrislobb48@gmail.com

Activities

Objects: 5 OBJECTSTHE COMPANY IS SET UP TO OPERATE AS A COMMUNITY LAND TRUST AS DEFINED IN SECTION 79 OF THE HOUSING AND REGENERATION ACT 2008 ON A NOT FOR PROFIT BASIS FOR THE PUBLIC BENEFIT IN THE COMMUNITIES OF ST GORAN, ST MICHAEL CAERHAYS, MEVAGISSEY AND ST EWE ALL IN THE COUNTY OF CORNWALL (THE "AREA OF BENEFIT") AND THE COMPANY'S OBJECTS ("OBJECTS") ARE: 5.1 THE RELIEF OF FINANCIAL HARDSHIP BY THE PROVISION OF HOUSING FOR PERSONS IN NECESSITOUS CIRCUMSTANCES (UPON TERMS APPROPRIATE TO THEIR MEANS) TOGETHER WITH ASSOCIATED AMENITIES, FACILITIES AND INFRASTRUCTURE; 5.2 THE PROVISION OF PREMISES AND FACILITIES WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING TOGETHER FOR USE FOR RECREATION OR OTHER OCCUPATION OR ACTIVITY IN THE INTEREST OF SOCIAL WELFARE OR BENEFIT WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE RESIDENTS OF THE AREA OF BENEFIT;5.3 THE RELIEF OF POVERTY IN SUCH WAYS AS MAY BE THOUGHT FIT AMONGST THE RESIDENTS OF THE AREA OF BENEFIT.

Activities: The provision of affordable housing for local people in necessitous circumstances.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Accommodation/housing
- **Who:** Elderly/old People, People With Disabilities, Other Defined Groups

Geography

- **Area of benefit:** THE COMMUNITIES OF ST GORAN, ST MICHAEL CAERHAYS, MEVAGISSEY AND ST EWE ALL IN THE COUNTY OF CORNWALL
- Cornwall

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£42,993	£20,222	-	-
2024-06-30	£386,134	£23,011	-	-
2023-06-30	£34,505	£27,195	-	-
2022-06-30	£36,768	£22,419	-	-
2021-06-30	£58,175	£6,649	-	-

Trustees

Name	Role	Appointed
Amanda Louise Catherine Walsh		2024-07-17
Christopher Lobb		2016-03-16
David Fredrick Scott		2025-07-24
Nigel Peter Bamber		2025-07-24
THOMAS WHITE		2014-03-17

ST GORAN CLT LTD

England & Wales - Charity number 1156607

Accounts

Company No. 08562575
Charity No. 1156607

ST GORAN CLT LTD
A COMPANY LIMITED BY GUARANTEE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
30 JUNE 2025

PHILLIPS FRITH LLP
CHARTERED ACCOUNTANTS
REGISTERED AUDITORS
9 TREGARNE TERRACE
ST AUSTELL
CORNWALL

ST GORAN CLT LTD

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

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ST GORAN CLT LTD

TRUSTEES AND ADVISERS

30 JUNE 2025

PRINCIPAL AND REGISTERED OFFICE

St Goran CLT Ltd
Benhurden Farm
Gorran
ST AUSTELL
Cornwall
PL26 6LQ
Registered Number: 1156607
Company Number: 08562575

TRUSTEES

Christopher Lobb (Chair)
Geoffrey Hayhurst
Paul Grimmett (resigned 14/07/2024)
Paul Grose
Katy Ratty
Thomas White
Amanda Walsh (appointed 27/07/2024)
Lewis Foyle (appointed 07/08/2024)
David Scott (appointed 19/06/2025)

INDEPENDENT EXAMINERS

Phillips Frith LLP
9 Tregarne Terrace
ST AUSTELL
Cornwall
PL25 4DD

ST GORAN CLT LTD
TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

The Trustees of St Goran CLT Ltd present their report for the year ended 30 June 2025.

Registered address:

Benhurden Farm
Gorran
St Austell
PL26 6LQ

Trustees (at the date of this report):

Christopher Lobb (Chair)
Nigel Bamber (appointed 11/07/2025)
Lewis Foyle (appointed 07/08/2024)
Paul Grose
Geoff Hayhurst
Kate Ratty
David Scott (appointed 19/06/2025)
Amanda Walsh (appointed 27/07/2024)
Tom White

Retirements during the year: none.

Appointment of Trustees:

Trustees are appointed as necessary from the communities of Gorran and surrounding areas.


Activities:

The charity continues to operate as a Community Land Trust, providing affordable accommodation to people from the local area, as well as facilities for community activities and meetings.
In the year ended 30 June 2025, the Trust was able to make a total of £28,000 in capital repayments to Triodos Bank ahead of schedule. At the year end the outstanding loan was reduced below £170,000.

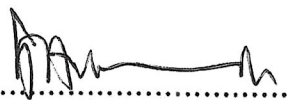
Financial position and reserves:

St Goran CLT Ltd is in a healthy financial position with adequate reserves.

SIGNED ON BEHALF OF THE TRUSTEES

..... 
Mr C Lobb
Chairman

Date:..... 08/10/2025

..... 
Mr G Hayhurst

Date:..... 08/10/2025

ST GORAN CLT LTD
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF ST GORAN CLT LTD

I report to the trustees on my examination of the financial statements of St Goran CLT Ltd for the year ended 30 June 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of St Goran CLT Ltd are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act. As the Trustees of St Goran CLT Ltd you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 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:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the financial statements do not accord with such records; or
- the financial statements do not comply with the relevant accounting requirements under section 396 of the Companies Act 2006 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102)

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.

Ian Chalmers FCA
Independent Examiner
For and on behalf of:

PHILLIPS FRITH LLP
CHARTERED ACCOUNTANTS
9 Tregarne Terrace
ST AUSTELL
PL25 4DD

Date: _____

ST GORAN CLT LTD**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)****FOR THE YEAR ENDED 30 JUNE 2025**

	<u>Notes</u>	<u>Un- restricted funds</u>	<u>Restricted funds</u>	<u>Endowment funds</u>	<u>Total funds Y/E 30/6/2025</u>	<u>Total funds Y/E 30/6/2024</u>
		£	£	£	£	£
INCOME FROM:						
Donations, grants and legacies	2	1,359	-	-	1,359	351,313
Charitable activities	3	41,568	-	-	41,568	34,726
Investments	4	66	-	-	66	95
TOTAL INCOME		42,993	-	-	42,993	386,134
EXPENDITURE ON:						
Charitable activities	5	20,222	-	-	20,222	23,011
TOTAL EXPENDITURE		20,222	-	-	20,222	23,011
NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS		22,771	-	-	22,771	363,123
RECONCILIATION OF FUNDS:						
Total funds brought forward		561,130	-	-	561,130	198,007
TOTAL FUNDS CARRIED FORWARD		583,901	-	-	583,901	561,130

The statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 7 – 11 form part of these accounts.

ST GORAN CLT LTD**NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 30 JUNE 2025****1 ACCOUNTING POLICIES****Charity Information**

St Goran CLT Ltd is a private charitable company limited by guarantee and has no share capital, incorporated in England and Wales. The principal address is St Goran CLT Ltd, Benhurden Farm, Gorran, St Austell, Cornwall, PL26 6LQ

a) Basis of preparation and compliance with statutory requirements

These accounts 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 accounts 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 with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The accounts are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value. The principal accounting policies adopted are set out below.

The financial statements have been prepared on the assumption that the Charity is able to carry on as a going concern. The Trustees have no material uncertainties about the Charity's ability to continue.

b) Income

Income is recognised when the Charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

i) GRANTS AND DONATIONS

Grants and donations are recognised when receivable. Grants and donations received for the general purposes of the Charity are included as unrestricted funds.

ii) GRANTS AND GOVERNMENT GRANTS

Income from government and other grants, including capital grants, is recognised when the Charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably, except as follows:-

- When donors specify that grants given to the Charity must be used in future accounting years, the income is deferred until those years.
- When donors impose conditions which have to be fulfilled before the Charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met. A grant received before the recognition criteria are satisfied is recognised as a liability.

ST GORAN CLT LTD**NOTES TO THE FINANCIAL STATEMENTS (continued)****FOR THE YEAR ENDED 30 JUNE 2025****1 ACCOUNTING POLICIES (continued)****iii) CHARITABLE ACTIVITIES**

Income from charitable activities comprises of rental income and room hire. These are accounted for in the year in which the service is provided.

c) Donated goods and services

Donated fixed assets are included in income at the estimated value of the gift to the charity when received, with the other entry being capitalised in fixed assets.

In accordance with the Charities SORP (FRS 102), the general volunteer time provided to the Charity is not recognised.

d) Expenditure

Expenditure is recognised once there is a legal or constructed obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and is classified under the following activity headings:

- Expenditure on charitable activities includes the costs incurred by the Charity in meeting the charitable purposes.
- Other expenditure represents those items not falling into any other heading.

e) Tangible fixed assets and depreciation

Tangible fixed assets are capitalised and included at cost including any incidental expenses of acquisition if in line with the donor documentation.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost over their expected economic lives as follows:

Freehold property	- Not depreciated
Fixtures, fittings and equipment	- 20% per annum on the reducing balance method

f) 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.

ST GORAN CLT LTD
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 30 JUNE 2025

2 INCOME FROM DONATIONS	<u>2025</u>	<u>2024</u>
	£	£
Donations, grants and legacies		
Donations and gifts	-	350,095
General gifts provided by the government	100	100
Membership subscriptions and sponsorships	<u>1,259</u>	<u>1,118</u>
TOTAL	<u>1,359</u>	<u>351,313</u>
3 CHARITABLE ACTIVITIES	<u>2025</u>	<u>2024</u>
	£	£
Rental income	34,718	28,395
Old School Rooms room hire	<u>6,850</u>	<u>6,331</u>
	<u>41,568</u>	<u>34,726</u>
4 INVESTMENT INCOME	<u>2025</u>	<u>2024</u>
	£	£
Bank interest receivable	<u>66</u>	<u>95</u>

5 TOTAL RESOURCES EXPENDED

	Activities undertaken directly	Support costs	Governance costs	2025 Total	2024 Total
	£	£	£	£	£
Expenditure on charitable activities					
Building management costs	-	4,387	-	4,387	4,455
Financing costs	-	12,094	-	12,094	14,472
Depreciation	-	154	-	154	192
Property repairs and maintenance	-	2,687	-	2,687	3,412
Accountancy	-	900	-	900	480
Total resources expended	-	<u>20,222</u>	-	<u>20,222</u>	<u>23,011</u>

ST GORAN CLT LTD**NOTES TO THE FINANCIAL STATEMENTS (continued)****FOR THE YEAR ENDED 30 JUNE 2025****6 TAXATION**

St Goran CLT Ltd is a registered charity and is thus exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity. There was no UK Corporation Tax payable by St Goran CLT Ltd in 2025 or 2024.

7 TANGIBLE FIXED ASSETS

	Freehold land and buildings	Equipment	Total
	£	£	£
Cost:			
At 1 July 2024	744,612	3,984	748,596
Additions	-	-	-
At 30 June 2025	<u>744,612</u>	<u>3,984</u>	<u>748,596</u>
Depreciation:			
At 1 July 2024	-	3,216	3,216
Charge for the year	-	154	154
At 30 June 2025	<u>-</u>	<u>3,370</u>	<u>3,370</u>
Net Book Value:			
30 June 2025	<u>744,612</u>	<u>614</u>	<u>745,226</u>
30 June 2024	<u>744,612</u>	<u>768</u>	<u>745,380</u>

8 DEBTORS

	2025	2024
	£	£
Other debtors	<u>375</u>	<u>988</u>

ST GORAN CLT LTD**NOTES TO THE FINANCIAL STATEMENTS (continued)****FOR THE YEAR ENDED 30 JUNE 2025****9 CREDITORS: AMOUNTS FALLING DUE
WITHIN ONE YEAR**

	<u>2025</u>	<u>2024</u>
	£	£
Trade creditors	105	281
Accruals	1,022	946
Bank loans and overdrafts	<u>1,200</u>	<u>1,200</u>
	<u>2,327</u>	<u>2,427</u>

**10 CREDITORS: AMOUNTS FALLING DUE
AFTER MORE THAN ONE YEAR**

	<u>2025</u>	<u>2024</u>
	£	£
Bank loans and overdrafts	167,205	196,151
Other creditors	<u>2,305</u>	<u>2,289</u>
	<u>169,510</u>	<u>198,440</u>

ST GORAN CLT LTD**INCOME AND EXPENDITURE ACCOUNT - UNRESTRICTED****FOR THE YEAR ENDED 30 JUNE 2025**

	Year ended		Year ended	
	<u>30/6/2025</u>		<u>30/6/2024</u>	
	£	£	£	£
INCOME				
Donations and gifts		-		350,095
General grants		100		100
Membership subscriptions and sponsorships		1,259		1,118
Rental income		34,718		28,395
Old School Rooms room hire		6,850		6,331
Interest received		66		95
		<u>42,993</u>		<u>386,134</u>
EXPENDITURE				
Building management costs		4,387		4,455
Financing costs		12,094		14,472
Depreciation		154		192
Property repairs and maintenance charges		2,687		3,412
Accountancy		900		480
		<u>20,222</u>		<u>23,011</u>
SURPLUS FOR YEAR		<u><u>22,771</u></u>		<u><u>363,123</u></u>

ST GORAN CLT LTD

England & Wales - Charity number 1156607

Accounts

ST GORAN CLT LTD
A COMPANY LIMITED BY GUARANTEE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
30 JUNE 2024

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PHILLIPS FRITH LLP
CHARTERED ACCOUNTANTS
REGISTERED AUDITORS
9 TREGARNE TERRACE
ST AUSTELL
CORNWALL

ST GORAN CLT LTD
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

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ST GORAN CLT LTD

TRUSTEES AND ADVISERS

30 JUNE 2024

PRINCIPAL AND REGISTERED OFFICE

St Goran CLT Ltd
Benhurden Farm
Gorran
ST AUSTELL
Cornwall
PL26 6LQ
Registered Number: 1156607
Company Number: 08562575

TRUSTEES

Christopher Lobb (Chairman)
Geoffrey Hayhurst
Paul Grimmett
Paul Grose
Katy Ratty
Thomas White
Helen Bardle (Resigned 30/06/2024)

INDEPENDENT EXAMINERS

Phillips Frith LLP
9 Tregarne Terrace
ST AUSTELL
Cornwall
PL25 4DD

ST GORAN CLT LTD**TRUSTEES ANNUAL REPORT****FOR THE YEAR ENDED 30 JUNE 2024**

The trustees present their report and accounts for the year ended 30 June 2024.

OBJECTIVES AND ACTIVITIES

The charity continues to operate as a Community Land Trust, providing affordable accommodation to people from the local area, as well as facilities for community activities and meetings. During the year the Trustees terminated the management contract held by Cornwall Rural Housing Association and has since managed the tenancies of the flats directly, resulting in a substantial cost saving.

On 3 June 2024 the Trust accepted the gift of a two-bedroom house in Gorran Haven from a very generous benefactor who wishes to remain anonymous. The house is let to a single lady at £550 per month, so very much in line with the tenancies of the flats (whose rents were increased during the year to £475 per month each).

In the year ended 30 June 2024, the Trust was able to make a £10,000 capital repayments to Triodos Bank ahead of schedule. At the year end the outstanding loan was reduced below £200,000.

FINANCIAL REVIEW

St Goran CLT Ltd is in a healthy financial position with adequate reserves.

TRUSTEES

The charity is run by a board of trustees and during the year these were as follows:

Christopher Lobb (Chairman)
Geoffrey Hayhurst
Paul Grimmett
Paul Grose
Katy Ratty
Thomas White
Helen Bardle (Resigned 30/06/2024)

Trustees are appointed as necessary from the communities of Gorran and surrounding areas.

Registered address

Benhurden Farm
Gorran
St Austell
Cornwall
PL26 6LQ

SIGNED ON BEHALF OF THE TRUSTEES

.....
C Lobb

Mr C Lobb
Chairman

Date:.....*25/03/2025*.....

.....
G Hayhurst

Mr G Hayhurst

Date:.....*25/03/2025*.....

ST GORAN CLT LTD**INDEPENDENT EXAMINER'S REPORT****TO THE TRUSTEES OF ST GORAN CLT LTD**

I report to the trustees on my examination of the financial statements of St Goran CLT Ltd for the year ended 30 June 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of St Goran CLT Ltd are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act. As the Trustees of St Goran CLT Ltd you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

Independent examiner's statement

The company's gross income exceeded £250,000 and I am qualified to undertake the examination being a qualified member of the ICAEW.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the relevant accounting requirements under section 396 of the Companies Act 2006 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102)

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.


Ian Chalmers FCA

Independent Examiner

For and on behalf of:

**PHILLIPS FRITH LLP
 CHARTERED ACCOUNTANTS
 9 Tregarne Terrace
 ST AUSTELL
 PL25 4DD**

Date: 25/03-2025

ST GORAN CLT LTD**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)**
FOR THE YEAR ENDED 30 JUNE 2024

	<u>Notes</u>	<u>Un- restricted funds</u>	<u>Restricted funds</u>	<u>Endowment funds</u>	<u>Total funds Y/E 30/6/2024</u>	<u>Total funds Y/E 30/6/2023</u>
		£	£	£	£	£
INCOME FROM:						
Donations, grants and legacies	2	351,313	-	-	351,313	1,639
Charitable activities	3	34,726	-	-	34,726	32,770
Investments	4	95	-	-	95	96
TOTAL INCOME		386,134	-	-	386,134	34,505
EXPENDITURE ON:						
Charitable activities	5	23,011	-	-	23,011	27,195
TOTAL EXPENDITURE		23,011	-	-	23,011	27,195
NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS		363,123	-	-	363,123	7,310
RECONCILIATION OF FUNDS:						
Total funds brought forward		198,007	-	-	198,007	190,697
TOTAL FUNDS CARRIED FORWARD		561,130	-	-	561,130	198,007

The statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 7 – 11 form part of these accounts.

ST GORAN CLT LTD**NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 30 JUNE 2024****1 ACCOUNTING POLICIES****Charity Information**

St Goran CLT Ltd is a private charitable company limited by guarantee and has no share capital, incorporated in England and Wales. The principal address is St Goran CLT Ltd, Benhurden Farm, Gorran, St Austell, Cornwall, PL26 6LQ

a) Basis of preparation and compliance with statutory requirements

These accounts 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 accounts 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 with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The accounts are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value. The principal accounting policies adopted are set out below.

The financial statements have been prepared on the assumption that the Charity is able to carry on as a going concern. The Trustees have no material uncertainties about the Charity's ability to continue.

b) Income

Income is recognised when the Charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

i) GRANTS AND DONATIONS

Grants and donations are recognised when receivable. Grants and donations received for the general purposes of the Charity are included as unrestricted funds.

ii) GRANTS AND GOVERNMENT GRANTS

Income from government and other grants, including capital grants, is recognised when the Charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably, except as follows:-

- When donors specify that grants given to the Charity must be used in future accounting years, the income is deferred until those years.
- When donors impose conditions which have to be fulfilled before the Charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met. A grant received before the recognition criteria are satisfied is recognised as a liability.

ST GORAN CLT LTD**NOTES TO THE FINANCIAL STATEMENTS (continued)****FOR THE YEAR ENDED 30 JUNE 2024****1 ACCOUNTING POLICIES (continued)****iii) CHARITABLE ACTIVITIES**

Income from charitable activities comprises of rental income and room hire. These are accounted for in the year in which the service is provided.

c) Donated goods and services

Donated fixed assets are included in income at the estimated value of the gift to the charity when received, with the other entry being capitalised in fixed assets.

In accordance with the Charities SORP (FRS 102), the general volunteer time provided to the Charity is not recognised.

d) Expenditure

Expenditure is recognised once there is a legal or constructed obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and is classified under the following activity headings:

- Expenditure on charitable activities includes the costs incurred by the Charity in meeting the charitable purposes.
- Other expenditure represents those items not falling into any other heading.

e) Tangible fixed assets and depreciation

Tangible fixed assets are capitalised and included at cost including any incidental expenses of acquisition if in line with the donor documentation.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost over their expected economic lives as follows:

Freehold property	- Not depreciated
Fixtures, fittings and equipment	- 20% per annum on the reducing balance method

f) 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.

ST GORAN CLT LTD
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 30 JUNE 2024

2 INCOME FROM DONATIONS

	<u>2024</u> £	<u>2023</u> £
Donations, grants and legacies		
Donations and gifts	350,095	100
General gifts provided by the government	100	100
Membership subscriptions and sponsorships	1,118	1,439
TOTAL	<u>351,313</u>	<u>1,639</u>

The income received from donations included the gift of a two-bedroom house in Gorran Haven with an estimated value of £350,000.

3 CHARITABLE ACTIVITIES

	<u>2024</u> £	<u>2023</u> £
Rental income	28,395	26,685
Old School Rooms room hire	<u>6,331</u>	<u>6,085</u>
	<u>34,726</u>	<u>32,770</u>

4 INVESTMENT INCOME

	<u>2024</u> £	<u>2023</u> £
Bank interest receivable	<u>95</u>	<u>96</u>

5 TOTAL RESOURCES EXPENDED

	Activities undertaken directly £	Support costs £	Governance costs £	2024 Total £	2023 Total £
Expenditure on charitable activities					
Building management costs	-	4,455	-	4,455	4,039
Financing costs	-	14,472	-	14,472	14,585
Company administration	-	-	-	-	74
Depreciation	-	192	-	192	240
Property repairs and maintenance	-	3,412	-	3,412	8,257
Accountancy	-	480	-	480	-
Total resources expended	-	<u>23,011</u>	-	<u>23,011</u>	<u>27,195</u>

ST GORAN CLT LTD**NOTES TO THE FINANCIAL STATEMENTS (continued)****FOR THE YEAR ENDED 30 JUNE 2024****6 TAXATION**

St Goran CLT Ltd is a registered charity and is thus exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity. There was no UK Corporation Tax payable by St Goran CLT Ltd in 2024 or 2023.

7 NET MOVEMENTS IN FUNDS

Net movement in funds is arrived at after charging:

	<u>2024</u>	<u>2023</u>
	£	£
Depreciation of tangible fixed assets	192	240
Independent examiners fee	<u>480</u>	<u>-</u>

8 TANGIBLE FIXED ASSETS

	Freehold land and buildings	Equipment	Total
	£	£	£
Cost:			
At 1 July 2023	393,559	3,984	397,543
Additions	351,053	-	351,053
At 30 June 2024	<u>744,612</u>	<u>3,984</u>	<u>748,596</u>
Depreciation:			
At 1 July 2023	-	3,024	3,024
Charge for the year	-	192	192
At 30 June 2024	<u>-</u>	<u>3,216</u>	<u>3,216</u>
Net Book Value:			
30 June 2024	<u>744,612</u>	<u>768</u>	<u>745,380</u>
30 June 2023	<u>393,559</u>	<u>960</u>	<u>394,519</u>

ST GORAN CLT LTD**NOTES TO THE FINANCIAL STATEMENTS (continued)****FOR THE YEAR ENDED 30 JUNE 2024****9 DEBTORS**

	<u>2024</u>	<u>2023</u>
	£	£
Trade debtors	-	2,069
Other debtors	988	375
	<u>988</u>	<u>2,444</u>

**10 CREDITORS: AMOUNTS FALLING DUE
WITHIN ONE YEAR**

	<u>2024</u>	<u>2023</u>
	£	£
Trade creditors	281	539
Accruals	946	10
Bank loans and overdrafts	1,200	3,744
	<u>2,427</u>	<u>4,293</u>

**11 CREDITORS: AMOUNTS FALLING DUE
AFTER MORE THAN ONE YEAR**

	<u>2024</u>	<u>2023</u>
	£	£
Bank loans and overdrafts	196,151	215,019
Other creditors	2,289	2,290
	<u>198,440</u>	<u>217,309</u>

ST GORAN CLT LTD**INCOME AND EXPENDITURE ACCOUNT - UNRESTRICTED****FOR THE YEAR ENDED 30 JUNE 2024**

	Year ended		Year ended	
	<u>30/6/2024</u>		<u>30/6/2023</u>	
	£	£	£	£
INCOME				
Donations and gifts		350,095		100
General grants		100		100
Membership subscriptions and sponsorships		1,118		1,439
Rental income		28,395		26,685
Old School Rooms room hire		6,331		6,085
Interest received		95		96
		<u>386,134</u>		<u>34,505</u>
EXPENDITURE				
Building management costs	4,455		4,039	
Financing costs	14,472		14,585	
Company administration	-		74	
Depreciation	192		240	
Property repairs and maintenance charges	3,412		8,257	
Accountancy	480		-	
		<u>23,011</u>		<u>27,195</u>
SURPLUS FOR YEAR		<u>363,123</u>		<u>7,310</u>

ST GORAN CLT LTD

England & Wales - Charity number 1156607

Accounts

Charity No. 1156607
Company No. 08562575

ST GORAN CLT LTD
A COMPANY LIMITED BY GUARANTEE
ACCOUNTS
YEAR ENDED 30 JUNE 2023

PHILLIPS FRITH LLP
CHARTERED ACCOUNTANTS
REGISTERED AUDITORS
9 TREGARNE TERRACE
ST AUSTELL
CORNWALL

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF ST GORAN CLT LTD

I report to the trustees on my examination of the financial statements of St Goran CLT Ltd for the year ended 30 June 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

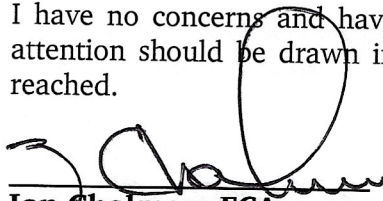
Having satisfied myself that the accounts of St Goran CLT Ltd are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with those records; or
- the accounts do not comply with the relevant accounting requirements under section 396 of the Companies Act 2006 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102)

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.


Ian Chalmers FCA
Independent Examiner
For and on behalf of:

PHILLIPS FRITH LLP
CHARTERED ACCOUNTANTS
9 Tregarne Terrace
ST AUSTELL
PL25 4DD

Date: 03.01.2025

ST GORAN CLT LTD

TRUSTEES ANNUAL REPORT

FOR THE YEAR ENDED 30 JUNE 2023

The trustees present their report and accounts for the year ended 30 June 2023.

OBJECTIVES AND ACTIVITIES

The charity continues to operate as a Community Land Trust, providing affordable accommodation to people from the local area, as well as facilities for community activities and meetings. The management of the flat tenancies is carried out by Cornwall Rural Housing Association on behalf of the Trust.

FINANCIAL REVIEW

St Goran CLT Ltd is in a healthy financial position with adequate reserves.

TRUSTEES

The charity is run by a board of trustees and during the year these were as follows:


Christopher Lobb (Chairman)
Geoffrey Hayhurst
Helen Bardle
Paul Grimmett
Paul Grose
Kate Ratty
Thomas White

Trustees are appointed as necessary from the communities of Gorran and surrounding areas.

Registered address

Benhurden Farm
Gorran
St Austell
Cornwall
PL26 6LQ

SIGNED ON BEHALF OF THE TRUSTEES



.....
Mr C Lobb
Chairman

Date: 01/01/2025.....



**CHARITY COMMISSION
FOR ENGLAND AND WALES**

St Goran CLT Ltd		Charity No	1156607
		Company No	08562575
Annual accounts for the period			
Period start date	01/07/2022	To	Period end date
			30/06/2023

Section A Statement of financial activities

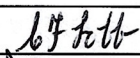
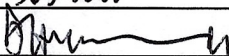
Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations, grants and legacies	S01	1,639	-	-	1,639	2,086
Charitable activities	S02	32,770	-	-	32,770	29,691
Other trading activities	S03		-	-	-	4,979
Investments	S04	96	-		96	12
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	34,505	-	-	34,505	36,768
Resources expended (Note 4)						
Expenditure on:						
Raising funds	S08		-	-	-	5,431
Charitable activities	S09	27,195	-	-	27,195	16,988
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	27,195	-	-	27,195	22,419
Net income/(expenditure) before investment gains/(losses)						
	S13	7,310	-	-	7,310	14,349
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	7,310	-	-	7,310	14,349
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	7,310	-	-	7,310	14,349
Reconciliation of funds:						
Total funds brought forward	S21	190,697	-	-	190,697	176,348
Total funds carried forward	S22	198,007	-	-	198,007	190,697

1

Section B Balance sheet

	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets						
Intangible assets		-	-	-	-	-
Tangible assets (Note 6)	B02	394,519	-	-	394,519	394,759
Heritage assets	B03	-	-	-	-	-
Investments	B04	-	-	-	-	-
Total fixed assets	B05	394,519	-	-	394,519	394,759
Current assets						
Stocks	B06	-	-	-	-	-
Debtors (Note 7)	B07	2,444	-	-	2,444	2,619
Investments	B08	-	-	-	-	-
Cash at bank and in hand (Note 9)	B09	22,646	-	-	22,646	44,957
Total current assets	B10	25,090	-	-	25,090	47,576
Creditors: amounts falling due within one year (Note 8)	B11	4,293	-	-	4,293	3,962
Net current assets/(liabilities)	B12	20,797	-	-	20,797	43,614
Total assets less current liabilities	B13	415,316	-	-	415,316	438,373
Creditors: amounts falling due after one year (Note 8)	B14	217,309	-	-	217,309	247,676
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	198,007	-	-	198,007	190,697
Funds of the Charity						
Endowment funds	B17	-			-	-
Restricted income funds	B18		-		-	-
Unrestricted funds (Note 10)	B19	198,007		-	198,007	190,697
Revaluation reserve	B20				-	
Total funds	B21	198,007	-	-	198,007	190,697

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	Chris Lobb	
	Geoffrey Hayhurst	

Section C

Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts 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 accounts have been prepared in accordance with:

- and 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 with*

✓

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

--

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

<i>not applicable</i>

Disclosure of any uncertainties that make the going concern assumption doubtful;

<i>not applicable</i>

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

<i>not applicable</i>

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	<i>not applicable</i>
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	<i>not applicable</i>

Section C

Notes to the accounts

Note 1 Basis of preparation

<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	<i>not applicable</i>
---	-----------------------

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

<i>(i) the nature of any changes;</i>	<i>not applicable</i>
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	<i>not applicable</i>
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	<i>not applicable</i>

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

<i>(i) the nature of the prior period error;</i>	<i>not applicable</i>
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	<i>not applicable</i>
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	<i>not applicable</i>

Note 2 Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Government grants	The charity has received government grants in the reporting period	Yes	No	N/a
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs.	Yes	No	N/a
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Note 2

Accounting policies

2.3 EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Yes	No	N/a
✓		

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Yes	No	N/a
		✓

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Yes	No	N/a
		✓

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Yes	No	N/a
		✓

Grants payable without performance conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Yes	No	N/a
		✓

Redundancy cost

The charity made no redundancy payments during the reporting period.

Yes	No	N/a
		✓

Deferred income

No material item of deferred income has been included in the accounts.

Yes	No	N/a
		✓

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts

Yes	No	N/a
✓		

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Yes	No	N/a
✓		

Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes	No	N/a
		✓

2.4 ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least

They are valued at cost.

The depreciation rates and methods used are disclosed in note 6.

£100		
Yes	No	N/a
✓		

Intangible fixed assets

The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note (N/A).

They are valued at cost.

Yes	No	N/a
		✓

Heritage assets

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note (N/A).

They are valued at cost.

Yes	No	N/a
		✓

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes	No	N/a
		✓

Yes	No	N/a
		✓

Yes	No	N/a
		✓

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/a
		✓

Yes	No	N/a
		✓

Yes	No	N/a
		✓

Yes	No	N/a
		✓

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

✓		
---	--	--

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
	✓	

Yes	No	N/a
		✓

Note 3

Analysis of income

Analysis		Unrestricted	Restricted	Endowment	Total funds	Prior year
		funds	income funds	funds	£	£
Donations, grants and legacies:	Donations and gifts	100	-	-	100	100
	Gift Aid	-	-	-	-	375
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	100	-	-	100	-
	Donated goods, facilities and services	1,439	-	-	1,439	1,611
	Other	-	-	-	-	-
Total	1,639	-	-	1,639	2,086	
Charitable activities:	Rental income	26,685	-	-	26,685	29,691
	Old School Rooms donations	6,085	-	-	6,085	-
	Other	-	-	-	-	-
	Total	32,770	-	-	32,770	29,691
Other trading activities:	Old School Rooms donations	-	-	-	-	4,979
	Other	-	-	-	-	-
	Total	-	-	-	-	4,979
	Income from investments:	Interest income	96	-	-	96
Dividend income		-	-	-	-	-
Rental and leasing income		-	-	-	-	-
Total		96	-	-	96	12
Separate material item of income:	Business Rates Covid 2019 grants	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
	Other:	Conversion of endowment funds into income	-	-	-	-
Gain on disposal of a tangible fixed asset held for charity's own use		-	-	-	-	-
Gain on disposal of a programme related investment		-	-	-	-	-
Royalties from the exploitation of intellectual property rights		-	-	-	-	-
Other		-	-	-	-	-
Total		-	-	-	-	-
TOTAL INCOME	34,505	-	-	34,505	36,768	

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

n/a

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

n/a

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

n/a

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

n/a

Note 4

Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:				£				£
Incurring seeking donations	-	-	-	-	-	-	-	-
Incurring seeking legacies	-	-	-	-	-	-	-	-
Incurring seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	5,431	-	-	5,431
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	5,431	-	-	5,431

Expenditure on charitable activities:

Building Management costs	4,039	-	-	4,039	3,073	-	-	3,073
Financing costs	14,585	-	-	14,585	13,761	-	-	13,761
Company Administration	74	-	-	74	154	-	-	154
Depreciation	240	-	-	240	-	-	-	-
Property repairs and maintenance charges	8,257	-	-	8,257	-	-	-	-
Total expenditure on charitable activities	27,195	-	-	27,195	16,988	-	-	16,988

Separate material item of expense

	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

Other

	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	27,195	-	-	27,195	22,419	-	-	22,419

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Rent of flats	18,624	-	-	18,624	16,834	-	-	16,834
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	18,624	-	-	18,624	16,834	-	-	16,834

Section C**Notes to the accounts****Note 5** Details of certain items of expenditure**5.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

This year £	Last year £
nil	nil
-	-
-	-
-	-

Independent examiner's fees**Assurance services other than audit or independent examination****Tax advisory fees****Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

Section C

Notes to the accounts

(cont)

Note 6 Tangible fixed assets*Please complete this note if the charity has any tangible fixed assets***6.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	393,559	-	-	3,984	397,543
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	393,559	-	-	3,984	397,543

6.2 Depreciation and impairments

**Basis	Not depreciated			RB	SL or RB
** Rate				20%	

At beginning of the year	-	-	-	2,784	2,784
Disposals	-	-	-	-	-
Depreciation	-	-	-	240	240
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	3,024	3,024

6.3 Net book value

Net book value at the beginning of the year	393,559	-	-	1,200	394,759
Net book value at the end of the year	393,559	-	-	960	394,519

Section C**Notes to the accounts****(cont)****Note 7 Debtors and prepayments**

Please complete this note if the charity has any debtors or prepayments.

7.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
2,069	2,030
-	214
375	375
2,444	2,619

Please complete 7.2 where a material debtor is recoverable more than a year after the reporting date.

7.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

This year	Last year
£	£
-	-
-	-
-	-
-	-
Total -	-

Section C

Notes to the accounts

(cont)

Note 8 Creditors and accruals*Please complete this note if the charity has any creditors or accruals.***8.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	3,744	3,744	215,019	245,526
Trade creditors	539	30	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	10	188	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	2,290	2,150
Total	4,293	3,962	217,309	247,676

8.2 Deferred income*Please complete this note if the charity has deferred income.**Please explain the reasons why income is deferred.*

	This year	Last year

Movement in deferred income account

Balance at the start of the reporting period	
Amounts added in current period	
Amounts released to income from previous periods	
Balance at the end of the reporting period	

This year £	Last year £
-	-
-	-
-	-
-	-

Section C**Notes to the accounts****(cont)****Note 9 Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
4,658	32,641
17,988	12,316
-	-
22,646	44,957

Section C Notes to the accounts (cont)

Note 10 Charity funds

10.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General Fund	UR	General purposes	190,697	34,505	27,195	-	-	198,007
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
		Total Funds	190,697	34,505	27,195	-	-	198,007

Note 11 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

11.1 Trustee remuneration and benefits**This year**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

11.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False) TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
Companies House annual filing fee	-	-
TOTAL	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

--	--

11.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False) TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

--

For any related party, please provide details of any guarantees given or received.

--

Last year

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

ST GORAN CLT LTD

England & Wales - Charity number 1156607

Accounts

St Goran CLT Ltd

Charity number: 1156607

Year ended 30 June 2022

Trustees Report

The Trustees of St Goran CLT Ltd present their annual report for the year ended 30 June 2022.

Registered address:

Benhurden Farm
Gorran
ST. AUSTELL
Cornwall
PL26 6LQ

Trustees (at the date of this report):

Christopher Lobb (Chair)
Geoffrey Hayhurst
Helen Bardle
Paul Grimmett
Paul Grose
Kate Ratty
Thomas White

Appointment of Trustees:

Trustees are appointed as necessary from the communities of Gorran and surrounding areas.

Activities:

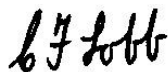
The charity continues to operate as a Community Land Trust, providing affordable accommodation to people from the local area, as well as facilities for community activities and meetings. The management of the flat tenancies is carried out by Cornwall Rural Housing Association on behalf of the Trust.

Financial position and reserves:

St Goran CLT Ltd is in a healthy financial position with adequate reserves.

Signed on behalf of the Trustees

Christopher Lobb
Chair



11th May 2023



St Goran CLT Ltd		Charity No (if any)	1156607
Annual accounts for the period			
Period start date	01/07/2021	To	Period end date 30/06/2022

Section A Statement of financial activities

Recommended categories by activity	Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations, grants and legacies	S01	2,086	-	-	2,086	13,421
Charitable activities	S02	29,691	-	-	29,691	27,121
Other trading activities	S03	4,979	-	-	4,979	-
Investments	S04	12	-	-	12	35
Separate material item of income	S05	-	-	-	-	17,598
Other	S06	-	-	-	-	-
Total	S07	36,768	-	-	36,768	58,175
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	5,431	-	-	5,431	6,569
Charitable activities	S09	16,988	-	-	16,988	16,367
Separate material item of expense	S10	-	-	-	-	16,287
Other	S11	-	-	-	-	-
Total	S12	22,419	-	-	22,419	6,649
Net income/(expenditure) before investment gains/(losses)	S13	14,349	-	-	14,349	51,526
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure) Extraordinary items	S15	14,349	-	-	14,349	51,526
Transfers between funds	S16	-	-	-	-	-
Other recognised gains/(losses):	S17	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	14,349	-	-	14,349	51,526
Reconciliation of funds:						
Total funds brought forward	S21	176,348	-	-	176,348	124,822
Total funds carried forward	S22	190,697	-	-	190,697	176,348

Section B

Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	394,759	-	-	394,759	393,366
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	394,759	-	-	394,759	393,366
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	2,619	-	-	2,619	341
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	44,957	-	-	44,957	37,250
Total current assets		B10	47,576	-	-	47,576	37,591
Creditors: amounts falling due within one year	(Note 20)	B11	3,962	-	-	3,962	3,335
Net current assets/(liabilities)		B12	43,614	-	-	43,614	34,256
Total assets less current liabilities		B13	438,373	-	-	438,373	427,622
Creditors: amounts falling due after one year	(Note 20)	B14	247,676	-	-	247,676	251,274
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	190,697	-	-	190,697	176,348
Funds of the Charity							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	-	-	-	-
Unrestricted funds		B19	190,697	-	-	190,697	176,348
Revaluation reserve		B20	-	-	-	-	-
Total funds		B21	190,697	-	-	190,697	176,348

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	Chris Lobb	22/03/2023
	Helen Bardle	22/03/2023

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts 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 accounts have been prepared in accordance with:

- and 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 with* the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	not applicable
Disclosure of any uncertainties that make the going concern assumption doubtful;	not applicable
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*	<input checked="" type="checkbox"/>	
No*	<input type="checkbox"/>	* -Tick as appropriate

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	
No*	<input type="checkbox"/>	* -Tick as appropriate

Please disclose:

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	
No*	<input type="checkbox"/>	* -Tick as appropriate

Please disclose:

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	

Note 2 Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Government grants	The charity has received government grants in the reporting period	Yes	No	N/a
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs.	Yes	No	N/a
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Investment gains and	This includes any realised or unrealised gains or losses on the sale of investments and	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Investment gains and losses	any gain or loss resulting from revaluing investments to market value at the end of the year.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2.3 EXPENDITURE AND LIABILITIES				
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2.4 ASSETS				
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	<input checked="" type="checkbox"/>		
	They are valued at cost.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Intangible fixed assets	The depreciation rates and methods used are disclosed in note 9.2.	Yes	No	N/a
	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	They are valued at cost.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes	No	N/a
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	They are valued at cost.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	Yes	No	N/a
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	They are valued at fair value except where they qualify as basic financial instruments.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Note 3 Analysis of income

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Analysis					
Donations, grants and legacies:					
Donations and gifts	100	-	-	100	150
Gift Aid	375	-	-	375	385
Legacies	-	-	-	-	-
General grants provided by government/other charities	-	-	-	-	11,300
Membership subscriptions and sponsorships which are in substance donations	1,611	-	-	1,611	1,586
Donated goods, facilities and services	-	-	-	-	-
Other	-	-	-	-	-
Total	2,086	-	-	2,086	13,421
Charitable activities:					
Rental income	29,691	-	-	29,691	27,121
	-	-	-	-	-
	-	-	-	-	-
Other	-	-	-	-	-
Total	29,691	-	-	29,691	27,121
Other trading activities:					
Old School Rooms donations	4,979	-	-	4,979	-
	-	-	-	-	-
	-	-	-	-	-
Other	-	-	-	-	-
Total	4,979	-	-	4,979	-
Income from investments:					
Interest income	12	-	-	12	35
Dividend income	-	-	-	-	-
Rental and leasing income	-	-	-	-	-
Other	-	-	-	-	-
Total	12	-	-	12	35
Separate material item of income:					
Business Rates Covid 2019 grants	-	-	-	-	17,598
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total	-	-	-	-	17,598
Other:					
Conversion of endowment funds into income	-	-	-	-	-
Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
Gain on disposal of a programme related investment	-	-	-	-	-
Royalties from the exploitation of intellectual property rights	-	-	-	-	-
Other	-	-	-	-	-
Total	-	-	-	-	-
TOTAL INCOME	36,768	-	-	36,768	58,175

Other information:

All income in the prior year was unrestricted except for:
(please provide description and amounts)

n/a

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

n/a

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

n/a

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

n/a

Note 4 Analysis of receipts of government grants

	Description	This year £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		-
	Total	-

	Description	Last year £
Government grant 1	Covid-19 Business Rate Grants	17,598
Government grant 2		-
Government grant 3		-
Other	Grants from other organisations	11,300
	Total	28,898

	This year	Last year
<i>Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.</i>	none	none

	This year	Last year
<i>Please give details of other forms of government assistance from which the charity has directly benefited.</i>	none	none

Note 6

Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:				£				£
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	159	-	-	159
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	5,431	-	-	5,431	6,410	-	-	6,410
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	5,431	-	-	5,431	6,569	-	-	6,569
Expenditure on charitable activities:								
Building Management costs	3,073	-	-	3,073	2,526	-	-	2,526
Financing costs	13,761	-	-	13,761	13,822	-	-	13,822
Company Administration	154	-	-	154	19	-	-	19
	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	16,988	-	-	16,988	16,367	-	-	16,367
Separate material item of expense								
Release of provision for kitchen	-	-	-	-	16,287	-	-	16,287
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	16,287	-	-	16,287
Other								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	22,419	-	-	22,419	6,649	-	-	6,649

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Rent of flats	17,530	-	-	17,530	16,367	-	-	16,367
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	17,530	-	-	17,530	16,367	-	-	16,367

Section C**Notes to the accounts****Note 10** Details of certain items of expenditure**10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
nil	nil
-	-
-	-
-	-

Note 14 Tangible fixed assets*Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	391,866	-	-	3,984	395,850
Additions	1,693	-	-	-	1,693
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	393,559	-	-	3,984	397,543

14.2 Depreciation and impairments

**Basis	Not depreciated			RB	SL or RB
** Rate				20%	

At beginning of the year	-	-	-	2,484	2,484
Disposals	-	-	-	-	-
Depreciation	-	-	-	300	300
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	2,784	2,784

14.3 Net book value

Net book value at the beginning of the year	391,866	-	-	1,500	393,366
Net book value at the end of the year	393,559	-	-	1,200	394,759

Section C**Notes to the accounts****(cont)****Note 19 Debtors and prepayments**

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
2,030.0	-
214.0	341.0
375.0	-
2,619.0	341.0

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

This year	Last year
£	£
-	-
-	-
-	-
-	-
Total	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	3,744	3,342	245,526	249,234
Trade creditors	30	244	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	188	237	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	2,150	2,040
Total	3,962	3,335	247,676	251,274

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

This year	Last year

Movement in deferred income account

Balance at the start of the reporting period
 Amounts added in current period
 Amounts released to income from previous periods
 Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-

Section C**Notes to the accounts****(cont)****Note 24 Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
32,641	32,059
12,316	5,191
-	-
44,957	37,250

Section C **Notes to the accounts** **(cont)**

Note 27 **Charity funds**

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General Fund	UR	General purposes	176,348	34,774	- 22,619	-	-	188,503
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			176,348	34,774	- 22,619	-	-	188,503

Section C **Notes to the accounts** **(cont)**

Note 27 **Charity funds (cont)**

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General Fund	UR	General purposes	108,535	46,208	23,805	- 2,200	-	176,348
Designated kitchen fund	UR	Kitchen and bathroom extension and upgrade	16,287	11,967	- 30,454	2,200	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			124,822	58,175	- 6,649	-	-	176,348

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

FALSE

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
Companies House annual filing fee	-	13
TOTAL	-	13

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

--	--

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

--

For any related party, please provide details of any guarantees given or received.

--

Last year

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

--

For any related party, please provide details of any guarantees given or received.

--



Section A

Independent Examiner's Report

Report to the trustees/ members of

Charity Name
St Goran CLT Ltd

On accounts for the year ended

30 June 2022

Charity no (if any)

1156607

Set out on pages

1 - 21

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30 June 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").

Independent examiner's statement

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.

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) 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.

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

Signed:

Date:

11/05/2023

Name:

Mrs Lesley Potheary

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

AAT Qualified

Address:

Farleigh

Gorran, St Austell, Cornwall

PL26 6HW

Section B

Disclosure

Only complete if the examiner needs to highlight 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.

[Empty rectangular box for disclosure details]

ST GORAN CLT LTD

England & Wales - Charity number 1156607

Accounts

St Goran CLT Ltd

Charity number: 1156607

Year ended 30 June 2021

Trustees Report

The Trustees of St Goran CLT Ltd present their annual report for the year ended 30 June 2021.

Registered address:

Benhurden Farm
Gorran
ST. AUSTELL
Cornwall
PL26 6LQ

Trustees (at the date of this report):

Christopher Lobb (Chair)
Geoffrey Hayhurst
Paul Grimmett - appointed 13 March 2022
Paul Grose
Kate Ratty - appointed 23 March 2022
Thomas White

Appointment of Trustees:

Trustees are appointed as necessary from the communities of Gorran and surrounding areas.

Activities:

The charity continues to operate as a Community Land Trust, providing affordable accommodation to people from the local area, as well as facilities for community activities and meetings. The management of the flat tenancies is carried out by Cornwall Rural Housing Association on behalf of the Trust.

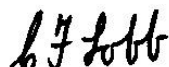
In the year ended 30 June 2021, St Goran CLT Ltd completed the refurbishment of the community kitchen and carried out routine maintenance to the flats. The ongoing response to the Covid-19 pandemic meant that social activities were curtailed for much of the year, so income from the Old School Rooms was lower than normal. The lifting of lockdown restrictions in the spring of 2021 has led to a marked increase in community activities in the subsequent year, to June 2022.

Financial position and reserves:

St Goran CLT Ltd is in a healthy financial position with adequate reserves.

Signed on behalf of the Trustees

Christopher Lobb



17th May 2022

Chair

St Goran CLT Ltd	Charity No	1156607	
	Company No	08562575	
Annual accounts for the period			
1 July 2020 to 30 June 2021			

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Income (Note 3)						
Income and endowments from:						
Donations and legacies	S01	2,121	-	-	2,121	3,524
Charitable activities	S02	27,121	-	-	27,121	27,581
Other trading activities	S03		-	-	-	4,340
Investments	S04	35	-	-	35	39
Separate material item of income	S05	17,598	-	-	17,598	10,000
Other	S06	11,300	-	-	11,300	-
Total	S07	58,175	-	-	58,175	45,484
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08	6,569	-	-	6,569	4,777
Charitable activities	S09	16,367	-	-	16,367	16,344
Separate material expense item	S10	- 16,287			- 16,287	16,287
Other	S11	-	-	-	-	-
Total	S12	6,649	-	-	6,649	37,408
Net income/(expenditure) before tax for the reporting period						
	S13	51,526	-	-	51,526	8,076
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)						
Net gains/(losses) on investments	S15	51,526	-	-	51,526	8,076
	S16	-	-	-	-	-
Net income/(expenditure) Extraordinary items	S17	51,526	-	-	51,526	8,076
Transfers between funds	S18	-	-	-	-	
Other recognised gains/(losses):	S19		-	-	-	
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
Net movement in funds	S22	51,526	-	-	51,526	8,076
Reconciliation of funds:						
Total funds brought forward	S23	124,822	-	-	124,822	116,746
Total funds carried forward	S24	176,348	-	-	176,348	124,822

Section B Balance sheet

		Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	393,366	-	-	393,366	362,325
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
	Total fixed assets	B05	393,366	-	-	393,366	362,325
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	341	-	-	341	1,092
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	35,210	2,040	-	37,250	35,432
	Total current assets	B10	35,551	2,040	-	37,591	36,524
Creditors: amounts falling due within one year	(Note 20)	B11	3,335	-	-	3,335	3,231
	Net current assets/(liabilities)	B12	32,216	2,040	-	34,256	33,293
	Total assets less current liabilities	B13	425,582	2,040	-	427,622	395,618
Creditors: amounts falling due after one year	(Note 20)	B14	249,234	2,040	-	251,274	254,509
Provisions for liabilities		B15	-	-	-	-	16,287
	Total net assets or liabilities	B16	176,348	-	-	176,348	124,822
Funds of the Charity							
Endowment funds (Note 27)		B17	-	-	-	-	-
Restricted income funds (Note 27)		B18	-	-	-	-	-
Unrestricted funds		B19	176,348	-	-	176,348	124,822
Revaluation reserve		B20	-	-	-	-	-
Fair value reserve		B21	-	-	-	-	-
	Total funds	B22	176,348	-	-	176,348	124,822

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name	Date of approval
C Lobb	15/10/2020

Signature of director authenticating accounts being sent to Companies House

Signature	Date
Sheila Hunkin	

Note 1 **Basis of preparation**

This section should be completed by all charities .

1.1 Basis of accounting

These accounts 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 accounts have been prepared in accordance with:

- and 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 with*

✓

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Not applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note 2.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

Not applicable

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated		
<i>Adjustments:</i>		
Fund balance as restated	_____	_____

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of £
Net income/(expenditure) as previously stated	
<i>Adjustments:</i>	
Previous period net income/(expenditure) as restated	_____

Note 2

Accounting policies

2.2 INCOME

	These are included in the Statement of Financial Activities (SoFA) when:			
Recognition of income	<ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; the monetary value can be measured with sufficient reliability. 	Yes*	No*	N/a*
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes*	No*	N/a*
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes*	No*	N/a*
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	Yes*	No*	N/a*
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes*	No*	N/a*
Government grants	The charity has received government Covid19 grants in the reporting period	Yes*	No*	N/a*
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes*	No*	N/a*
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes*	No*	N/a*
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes*	No*	N/a*
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes*	No*	N/a*
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes*	No*	N/a*
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes*	No*	N/a*
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes*	No*	N/a*
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes*	No*	N/a*
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes*	No*	N/a*
Support costs	The charity has not incurred expenditure on support costs.	Yes*	No*	N/a*
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes*	No*	N/a*
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes*	No*	N/a*
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes*	No*	N/a*
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes*	No*	N/a*
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes*	No*	N/a*
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes*	No*	N/a*

2.3 EXPENDITURE AND LIABILITIES

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of

Yes* No* N/a*

Liability recognition	constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and	Yes*	No*	N/a*
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes*	No*	N/a*
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes*	No*	N/a*
Deferred income	No material item of deferred income has been included in the accounts.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes*	No*	N/a*
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes*	No*	N/a*
2.4 ASSETS				
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year and cost at least £50.	Yes*	No*	N/a*
	They are valued at cost.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	The depreciation rates and methods used are disclosed in note 14.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Intangible fixed assets	The charity does not have intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.	Yes*	No*	N/a*
	The charity does not have heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Heritage assets	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes*	No*	N/a*
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes*	No*	N/a*
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes*	No*	N/a*
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	The charity does not have investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.	Yes*	No*	N/a*
Current asset investments		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

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Section C **Notes to the accounts** **(cont)**

Note 3 **Income**

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	150	-	-	150	2,379
	Gift Aid	385	-	-	385	205
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	11,300	-	-	11,300	100
	Membership subscriptions and sponsorships which are in substance donations	1,586	-	-	1,586	840
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
Total	13,421	-	-	13,421	3,524	
Charitable activities:	Rental Income	27,121	-	-	27,121	27,121
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total	27,121	-	-	27,121	27,121	
Other trading activities:	Old School Rooms Income	-	-	-	-	4,340
	(closed due to Covid 19)	-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total	-	-	-	-	4,340	
Income from investments:	Interest income	35	-	-	35	40
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	35	-	-	35	40
Separate material item of income	Business Rates Covid 19 Grants	17,598	-	-	17,598	10,000
		-	-	-	-	-
		-	-	-	-	-
	Total	17,598	-	-	17,598	10,000
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME	58,175	-	-	58,175	45,025	

Other information:

All income in the prior year was unrestricted except for:
(please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Note 4 Analysis of receipts of government grants

	Description	This year £	Last year £
Government grant 1	Covid Business Rate Grants	17,598	10,000
Government grant 2		-	-
Government grant 3		-	-
Other	Grants from other charities	11,300	-
	Total	28,898	10,000

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

Please give details of other forms of government assistance from which the charity has directly benefited.

Note 5 Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

*Unpaid volunteers - directors / trustees,
fundraising committee*

Section C

Notes to the accounts

(cont)

Note 6

Expenditure

Analysis of expenditure	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Expenditure on raising funds:					
Incurred seeking donations	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-
Incurred seeking grants				-	
Operating membership schemes and social lotteries	159			159	
Staging fundraising events				-	113
Fundraising agents				-	
Operating charity shops				-	
Operating a trading company undertaking non-charitable trading activity				-	
Advertising, marketing, direct mail and publicity	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-
Database development costs	-	-	-	-	-
Other trading activities					
Investment management costs:	-	-	-	-	-
Portfolio management costs	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-
Investment administration costs	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-
Rent collection, property repairs and maintenance charges	6,410	-	-	6,410	4,664
	-	-	-	-	-
Total expenditure on raising funds	6,569	-	-	6,569	4,777
Expenditure on charitable activities					
Building Management Costs	2,526	-	-	2,526	2,172
Financing Costs	13,822	-	-	13,822	14,153
Company Administration	19	-	-	19	19
	-	-	-	-	-
Total expenditure on charitable activities	16,367	-	-	16,367	16,344
Separate material item of expense					
Provision for kitchen upgrade	- 16,287	-	-	- 16,287	16,287
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total	- 16,287	-	-	- 16,287	16,287
Other					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total other expenditure	-	-	-	-	-
TOTAL EXPENDITURE	6,649	-	-	6,649	37,408

Section C**Notes to the accounts****Note 10****Details of certain types of expenditure****Note 10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
0	0

Note 14 Tangible fixed assets*Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	360,450	-	-	3,984	364,434
Additions	31,416	-	-	-	31,416
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	391,866	-	-	3,984	395,850

14.2 Depreciation and impairments

**Basis			RB		Straight Line ("SL") or Reducing Balance ("RB")
** Rate			20%		

At beginning of the year	-	-	-	2,109	2,109
Disposals	-	-	-	-	-
Depreciation	-	-	-	375	375
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	2,484	2,484

14.3 Net book value

Net book value at the beginning of the year	360,450	-	-	1,875	362,325
Net book value at the end of the year	391,866	-	-	1,500	393,366

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	341	1,092
Other debtors	-	-
Total	341	1,092

Complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Disclosure of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
Total	-	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	3,342	3,194	249,234	252,579
Trade creditors	- 244	- 38	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	237	75	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	2,040	1,930
Total	3,335	3,231	251,274	254,509

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

Movement in deferred income account

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-

Note 21 Provisions for liabilities and charges

You should complete this note if you have included in the charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Please provide:

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;

The board set aside £17,000 in 2019-20 for an extension and upgrade to the community room kitchen and toilet. An additional £3,667 was set aside in Sep 20 and Nov 20. The fund was boosted to £30,454 by grant income in Nov 20 and Feb 21. Total cost was expected to be around £30,000 and work started in January 2021. The project was completed in July 2021.

- an indication of the uncertainties about the amount or timing of those outflows; and

None

- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

None

21.2 Movements in recognised provisions and funding commitment during the period

Balance at the start of the reporting period
Amounts added in current period
Amounts charged against the provision in the current period
Unused amounts reversed during the period
Balance at the end of the reporting period

This year £	Last year £
16,287	-
14,167	17,000
- 30,454	- 713
-	-
-	16,287

21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified)..

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21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

The designated amount came from specific fundraising events, grants, donations, and from savings for general building repairs. £30.454 was designated from these sources and an additional £962 was spent from general unrestricted funds.

Note 24 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
32,059	16,813
5,191	18,619
-	-
37,250	35,432

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General	UR	General use	108,535	46,208	23,805	- 2,200	-	176,348
Designated kitchen	UR	Kitchen & bathroom extension & upgrade	16,287	11,967	- 30,454	2,200	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-
Total Funds as per balance sheet			124,822	58,175	- 6,649	-	-	176,348

Fund balances carried forward include assets and liabilities denominated in a foreign currency Yes* No*

If yes, please state the basis on which the assets and/or liabilities have been translated into sterling (or the currency in which the accounts are drawn up).

Section C **Notes to the accounts** **(cont)**

Note 27 **Charity funds**

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General	UR	General use	116,746	33,484	- 36,695	- 5,000	-	108,535
Designated kitchen	UR	Kitchen & bathroom extension & upgrade	-	12,000	- 713	5,000	-	16,287
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-
Total Funds as per balance sheet			116,746	45,484	- 37,408	-	-	124,822

Fund balances carried forward include assets and liabilities denominated in a foreign currency Yes* No*

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity

TRUE

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

FALSE

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify):		
Companies House annual filing fee	13.00	13.00
TOTAL	13.00	13.00

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

1

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

TRUE



Section A

Independent Examiner's Report

Report to the trustees/ members of	Charity Name St Goran CLT Ltd		
On accounts for the year ended	30 June 2021	Charity no (if any)	1156607
Set out on pages	1 - 21 <small>(remember to include the page numbers of additional sheets)</small>		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30 June 2021.

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 (other than that disclosed below *) 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.

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

Signed:  Date: 23-5-22

Name: MRS LESLEY POTHECARY

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

Address: FARLEIGH, GORRAN
ST AUSTELL, CORNWALL
PL26 6HW