

THE ROSELAND CENTRE

England & Wales · Charity number 1186095

Details

Status Registered

Legal form CIO

Registered 2019-11-01

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

Contact

Address 6 Roseland Flats
St Mawes
Truro
Cornwall
TR2 5AA

Phone 07940 098860

Email enquiries@theroselandcentre.org

Website www.theroselandcentre.org

Activities

Objects: THE OBJECT OF THE CIO IS:1. TO PROMOTE FOR THE BENEFIT OF ST JUST IN ROSELAND AND THE SURROUNDING AREA THE PROVISION OF FACILITIES FOR RECREATION AND OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, FINANCIAL HARDSHIP OR SOCIAL AND ECONOMIC CIRCUMSTANCES OR FOR THE COMMUNITY AT LARGE IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECTS OF IMPROVING THE CONDITIONS OF LIFE OF THE SAID INHABITANTS.2. THE PROMOTION OF THE VOLUNTARY SECTOR FOR THE PUBLIC BENEFIT BY THE PROVISION OF A RESIDENTIAL FACILITY IN THE ROSELAND PENINSULA TO FACILITATE VOLUNTARY SECTOR GROUPS' PARTICIPATION IN OUTDOOR HEALTHY RECREATION AND EDUCATIONAL ACTIVITY.THE VOLUNTARY SECTOR MEANS CHARITIES AND VOLUNTARY ORGANISATIONS. CHARITIES ARE ORGANISATION WHICH ARE ESTABLISHED FOR EXCLUSIVELY CHARITABLE PURPOSES IN ACCORDANCE WITH THE LAW OF ENGLAND AND WALES. VOLUNTARY ORGANISATIONS ARE INDEPENDENT ORGANISATIONS WHICH ARE ESTABLISHED FOR PURPOSES WHICH ADD VALUE TO THE COMMUNITY AS A WHOLE, OR A SIGNIFICANT SECTION OF THE COMMUNITY, AND WHICH ARE NOT PERMITTED BY THEIR CONSTITUTION TO MAKE A PROFIT FOR PRIVATE DISTRIBUTION. VOLUNTARY ORGANISATIONS DO NOT INCLUDE LOCAL GOVERNMENT OR OTHER STATUTORY AUTHORITIES.

Activities: To create a community-led, residential centre enabling a range of outdoor educational and cultural experiences, to promote health, well-being and sustainability for children and young people with a view to a long-term community hub for all.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Amateur Sport, Recreation
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Cornwall

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£145,822	£196,443	-	-
2023-12-31	£186,221	£159,198	-	-
2022-12-31	£241,489	£208,001	-	-
2021-12-31	£0	£15	-	-
2020-12-31	£2,000	£2,526	-	-

Trustees

Name	Role	Appointed
KEITH ROBERT IVES	Chair	2022-11-30
Anthony John Bowden		2022-11-30
Deborah Susan Lambert		2025-12-02
Graham Clifford Henry Turpin		2022-11-30
Paul Freemantle O'Grady		2025-09-10
Sheelah Goldsmith		2022-11-30
William Edward Gordon Humphreys		2022-11-30

THE ROSELAND CENTRE

England & Wales - Charity number 1186095

Accounts

The Roseland Centre
(Registered charity, number 1186095)
Financial statements
for the year ended 31 December 2024

Page	Contents
2 - 4	Trustees' annual report
5	Independent examiner's report
6	Receipts & payments account
7	Statement of assets & liabilities
8 - 9	Notes to the accounts

**The Roseland Centre
Trustees' annual report
for the year ended 31 December 2024**

Full name The Roseland Centre

Organisation type Charitable incorporated organisation

Registered charity number 1186095

Principal address

8 Chapel Close, St. Just in Roseland, Truro, Cornwall, TR2 5JW

Trustees

Keith Ives, Chair

Gordon Humphreys, Treasurer

Anthony Bowden

Sarah Kim MacQueen

Graham Turpin

Sheelah Goldsmith

Independent examiner

Eva Stevens, employee of Community Accounting Plus, Units 1 & 2 North West, 41 Talbot Street, Nottingham, NG1 5GL

Governance and management

The charity is operated under the rules of its constitution adopted 01 November 2019.

We advertise regularly for new Trustees, but have not been able to attract new applicants. Any new Trustees would first join our Committee, so that we could get to know them better, prior to being offered Trusteeship.

Objectives and activities

The formal objectives of the Charity are:

1. To promote for the benefit of St Just in Roseland and the surrounding area the provision of facilities for recreation and other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the community at large in the interests of social welfare and with the objects of improving the conditions of life of the said inhabitants.
2. The promotion of the voluntary sector for the public benefit by the provision of a residential facility in the Roseland Peninsula to facilitate voluntary sector groups' participation in outdoor healthy recreation and educational activity.

Our main income derives from renting out the Roseland Centre to school parties, but also to parties from other Charities such as Active8 of St. Austell, who use the space for periods of up to a week, and during this time they will engage in activities such as canoeing and other water sports, forestry, hiking and orienteering, and generally other outside activities. When we have nobody in Residence, we run Daytime activities such as Mother & Toddler groups, Holiday Clubs, or After School Clubs.

The Roseland Centre

Public benefit statement

Our village is in a relatively isolated rural area, with few social opportunities for people of any age, so while we must try to offer Residential accommodation for as many people and groups as possible to earn our keep, we also try to provide as many Community activities as possible when we do not have anybody in Residence.

The Trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'.

Summary of the main achievements during the period

2024 was our first year of trading, and indeed only 7 full months of this, so we are building our client base and expanding what we can do and offer. Our main customers have been Active8, who are a Charity based in St. Austell, catering for disabled people, many of whom are wheelchair users. During 2024 we provided accommodation for Active8, Cardinham School, Penryn Primary School, Roseland Academy, Greenwich Sea Cadets, Cornwall College Camborne Health and Social Care students, Holiday clubs for children at half-terms and end-of-terms, and a Paediatric First Aid Course. Overall we catered for 343 children and young adults in the period from 1st June (when we opened for business).

Financial review

At the end of 2024 we had only £9,890 in our Current account, but also the promise of a further £22,392 Loan from the Parish Council, but given our monthly wages bill alone, this was clearly very low – we have no Reserves at all. Our understanding is that nearly all Charities are struggling in this financial climate, however at least we have our newly refurbished interior of the site with just a further £20-30,000 to spend of refurbishing the exterior of the main 1893 buildings, which while important is not crucial to running the Centre.

The charity's policy on reserves

We would love to have any Reserves, and if/when we achieve this happy situation, we will formulate a policy on how to use or invest such moneys.

Further information

By the end of 2024 we had raised (and spent) nearly £580,000 from a wide variety of funders and donors, including £232,000 crowdfunded, which we view as an incredible level of trust placed in us by the donors and the general public.

Early in 2025 one of our donors generously offered to pay for a Professional Fundraiser, to work one day per week on Fundraising for TRC, for 3 months. After this period, we decided to keep employing this person for the time being, at £600/month, because in the first few months he raised over £38,000. The primary aim now is for him to concentrate on raising funds to cover Core costs, because our main outgoings are wages, and it is essential that we keep our highly skilled and motivated team for the continued delivery of TRC services to the community.

The Roseland Centre

Ideally, we also need funding to pay for a professional marketing person to take over the task of marketing what TRC has to offer, which is currently carried out by our Centre- & Deputy-Centre Managers. We would prefer to have them concentrate on delivering our Centre services, while leaving marketing to someone perhaps better qualified in this area.

We have enjoyed a certain level of Residential Bookings so far in 2025, but we could always do with more. Hospitality bookings in Cornwall are generally depressed this year which – combined with the poor economic outlook worldwide – have not helped us.

Signed on behalf of the charity's trustees:

Signed _____
Keith Ives, Trustee



Date 16/10/2025.

**Independent examiner's report to the trustees of
The Roseland Centre
for the year ended 31 December 2024**

I report to the trustees on my examination of the accounts of The Roseland Centre (the charity) for the year ended 31 December 2024.

Responsibilities and basis of report

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

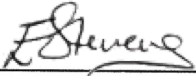
I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records.


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.

Signed  Date 21/10/2025
Eva Stevens, BSc, CPFA
Employee of Community Accounting Plus

**The Roseland Centre
Statement of assets and liabilities
at 31 December 2024**

2023		Note	2024
£	Cash assets		£
60511	Bank accounts		9890
<u>60511</u>			<u>9890</u>
	Other monetary assets		
213	Prepayments	4	1958
<u>213</u>			<u>1958</u>
	Assets retained for the charity's own use		
	Premises: The Roseland Centre, purchased for £200,000		
	Laptop purchased June 2024, cost £643		
	2 x laptops, purchased 2023, cost £1,110		
	Liabilities		
(900)	Creditors - Independent examination fee		(936)
-	Advance receipts		(1620)
<u>(900)</u>			<u>(2556)</u>

These financial statements are accepted on behalf of the charity by:

Signed  Date 16/10/2025
Gordon Humphreys, Trustee

**The Roseland Centre
Notes to the accounts
for the year ended 31 December 2024**

1. Receipts & payments accounts

Receipts and payments accounts contain a summary of money received and money spent during the period and a list of assets and liabilities at the end of the period. Usually, cash received and cash spent will include transactions through bank accounts and cash in hand.

2. Grants & donations

	Unrestricted £	Restricted £	Total £
ASDA Foundation	-	5000	5000
Cornwall Council	-	82395	82395
Individual donations	18715	-	18715
St Just in Roseland Parish Council	11196	-	11196
HMRC Gift Aid	2708	-	2708
Roseland Surgeries	185	-	185
	<u>32804</u>	<u>87395</u>	<u>120199</u>

3. Funds analysis

	Opening balance £	Receipts £	(Payments) £	Transfers £	Closing balance £
Restricted funds					
Refurbishment fund	21006	73383	(95631)	1242	-
Warmth Hub	213	-	(26)	(180)	7
Garden	52	-	(135)	83	-
Utilities	4983	-	(4343)	-	640
Wages	10400	14012	(24412)	-	-
	<u>36654</u>	<u>87395</u>	<u>(124547)</u>	<u>1145</u>	<u>647</u>
Unrestricted funds					
General	23857	58427	(71896)	(1145)	9243
	<u>23857</u>	<u>58427</u>	<u>(71896)</u>	<u>(1145)</u>	<u>9243</u>

The specific purposes for which these funds are held:

Refurbishment fund – funding from various funders and individuals to carry out the refurbishment of the property;

Warmth Hub – funding from Volunteer Cornwall to provide a Warmth Hub;

Garden – funding from Volunteer Cornwall used to create an accessible Permaculture Garden out of a patch of lawn at the front of the Roseland Centre;

Utilities – funding from the National Lottery Community Fund towards the cost of utilities at the Centre;

Wages – funding from CCF Cornwall towards the costs of the Centre Manager.

The Roseland Centre

The transfer from the General fund to the Refurbishment fund and Garden fund is to cover the deficits on these activities.

The transfer from the Warmth Hub fund to the General fund corrects the closing balance on this fund.

4. Prepayments

	£
Business rates	32
General admin & compliance - subscriptions	111
Insurance	170
Fundraising & publicity - subscription	114
	<hr/> 1958 <hr/>

5. Trustees' remuneration

Trustees received no expenses, remuneration or benefits in this period.

6. Related party transactions

There were no related party transactions in this period.

7. Glossary of terms

Advance receipts: These are amounts received by the charity in the accounting period, for use in a future period.

Creditors: These are amounts owed by the charity, but not paid during the accounting period.

Prepayments: These are services that the charity has paid for in advance, but not used during the accounting period.

Restricted funds: These are funds given to the charity, subject to specific restrictions set by the donor, but still within the general objects of the charity.

THE ROSELAND CENTRE

England & Wales - Charity number 1186095

Accounts

The Roseland Centre
(Registered charity, number 1186095)
Financial statements
for the year ended 31 December 2023

Page	Contents
2 - 4	Trustees' annual report
5	Independent examiner's report
6	Receipts & payments account
7	Statement of assets & liabilities
8 - 10	Notes to the accounts

**The Roseland Centre
Trustees' annual report
for the year ended 31 December 2023**

Full name The Roseland Centre

Organisation type Charitable incorporated organisation

Registered charity number 1186095

Principal address

8 Chapel Close, St. Just in Roseland, Truro, Cornwall, TR2 5JW

Trustees

Keith Ives, Chair

Gordon Humphreys, Treasurer

Anthony Bowden

Graham Turpin

Sheelah Goldsmith

Sarah Kim MacQueen, from 22/03/2023

Emma Campbell, until 21/09/2023

Isobel MacQueen, until 31/08/2023

Independent examiner

John O'Brien, employee of Community Accounting Plus, Units 1 & 2 North West, 41 Talbot Street, Nottingham, NG1 5GL

Governance and management

The charity is operated under the rules of its constitution adopted 01 November 2019.

We are constantly on the look-out for new Committee Members and Trustees, but it is very difficult to attract new members. If/when someone new becomes a committee member, we will review the possibility of that person becoming a Trustee after a reasonable period of getting to know them.

Objectives and activities

The formal objectives of the Charity are:

1. To promote for the benefit of St Just in Roseland and the surrounding area the provision of facilities for recreation and other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the community at large in the interests of social welfare and with the objects of improving the conditions of life of the said inhabitants.
2. The promotion of the voluntary sector for the public benefit by the provision of a residential facility in the Roseland Peninsula to facilitate voluntary sector groups' participation in outdoor healthy recreation and educational activity.

The Roseland Centre

Our main activities have been/are:

Having completed the purchase and refurbishment of The Roseland Centre (TRC), opening on 1st June 2024, for the next year or so we will concentrate on providing bunk-bed accommodation for groups of 30 children and 4 teachers, or day-time activities for such groups and/or for local community groups for First-Aid sessions, Holiday Clubs, Memory café etc. As we develop we expect to purchase equipment such as kayaks/canoes, dinghies etc. to enhance our overall Outdoor Centre offering. For the time being we co-operate with external providers for such activities.

Organisations such as Active8 (Disabled people), the Roseland Academy and Cardinham School (schools) and the Greenwich Sea Cadets are among the early users of our facilities, as well as groups of - so far - up to 19 local children enjoying Holiday Club activities.

Public benefit statement

The Trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'.

Summary of the main achievements during the period

2023 saw us raising funds to pay for the refurbishment of TRC, which we purchased from Cornwall Council in October 2022 for £200,000.

There were many twists and turns along the way, getting Building Control and Architects to agree on what changes we needed to make to the buildings to bring them up to modern standards; we also had help from the charity Active8 (of St. Austell) which specialises in helping Disabled young people, to ensure that we are Disabled-friendly. For example, there was additional strengthening for the roof, to tolerate the weight of all the additional insulation needed to ensure heat efficiency. We also had to get the roof surveyed for possible Bats in residence, but fortunately there are none. Builders, electricians, plumbers, painters finally started work at the end of 2023 on a series of tasks that were only finally completed in May 2024, with some minor snagging tasks yet to be completed.

Overall we have raised in excess of £540,000 in grants and donations, including crowdfunding, towards our project, and as of August 2024 this fundraising continues, to help pay for Core costs until we can support ourselves through providing accommodation and other services.

Financial review

As at the end of 2023 we were still fundraising for our Project, and we were very conscious of the huge levels of public support for what we are trying to achieve.

The charity's policy on reserves

At the moment we have no reserves, so our policy is that if/when we have raised enough money to become financially sound, we would like to have 3 years worth of Core costs available, to protect us against the possibility of, for example, another pandemic. After that has been achieved, any surplus money will go into our Bursary

The Roseland Centre

Fund, which is designed to assist young people with financial difficulties, who might otherwise not be able to afford to attend TRC, by subsidising the costs of their attendance here.

Financial risk

Financial strength is lacking. Ideally, TRC needs to build a cash cushion of over £200,000 or 3 times annual operating costs, to provide resilience in the event of major catastrophes such as a resurgence of COVID.

TRC needs to find ways of working successfully and collaboratively with the non-residential village institute, to the benefit of both parties.

TRC has a small local population of children and young people to draw upon, so we need to extend our reach geographically.

There is a risk of lower than anticipated demand for bed spaces or activities outside of the peak season; the strength or weakness of the national economy is a driver in this.

Signed on behalf of the charity's trustees:

Signed _____
Keith Ives, Trustee



Date

9/10/2024

**Independent examiner's report to the trustees of
The Roseland Centre
for the year ended 31 December 2023**

I report to the trustees on my examination of the accounts of The Roseland Centre (the charity) for the year ended 31 December 2023.

Responsibilities and basis of report

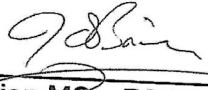
As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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.

Signed  Date 10/10/2024
John O'Brien MSc, FCCA, FCIE
Employee of Community Accounting Plus

**The Roseland Centre
Statement of assets and liabilities
at 31 December 2023**

2022			2023
£	Cash assets	Note	£
33488	Bank accounts		60511
<u>33488</u>			<u>60511</u>
	Other monetary assets		
1954	Prepayments	4	213
<u>1954</u>			<u>213</u>
	Assets retained for the charity's own use		
	Premises: The Roseland Centre, purchased for £200,000		
	2 x laptops, purchased 2023, cost £1,110		
	Liabilities		
(813)	Creditor - Independent examination fee		(900)
<u>(813)</u>			<u>(900)</u>

These financial statements are accepted on behalf of the charity by:

Signed *Gordon Humphreys* Dated 09/10/2024
Gordon Humphreys, Trustee

**The Roseland Centre
Notes to the accounts
for the year ended 31 December 2023**

1. Receipts & payments accounts

Receipts and payments accounts contain a summary of money received and money spent during the period and a list of assets and liabilities at the end of the period. Usually, cash received and cash spent will include transactions through bank accounts and cash in hand.

2. Grants & donations

	Unrestricted £	Restricted £	Total £
Cornwall Council	-	34285	34285
CCF Cornwall	-	25000	25000
Postcode Local Trust	-	24517	24517
Asda Foundation	-	20000	20000
Sackler Trust	-	10000	10000
National Lottery Community Fund	-	9900	9900
The Clare Milne Trust	-	5000	5000
Sundry donations (Crowdfunder)	-	4223	4223
Rank Foundation	-	3500	3500
King Harry Ferry	-	2879	2879
Volunteer Cornwall	-	2500	2500
Norman Family Charitable Trust	-	2500	2500
Anonymous donations	29000	-	29000
Seasalt	9672	-	9672
Cornwall Council Community Chest	500	-	500
HMRC Gift Aid	496	-	496
Sundry donations	447	-	447
	<u>40115</u>	<u>144304</u>	<u>184419</u>

The Roseland Centre

3. Funds analysis

	Opening balance £	Receipts £	(Payments) £	Closing balance £
Restricted funds				
Refurbishment fund	23960	106904	(109858)	21006
Warmth Hub	-	1000	(787)	213
Garden	-	1500	(1448)	52
Utilities	-	9900	(4917)	4983
Wages	-	25000	(14600)	10400
	<u>23960</u>	<u>144304</u>	<u>(131610)</u>	<u>36654</u>
Unrestricted funds				
General	<u>9528</u>	<u>41917</u>	<u>(27588)</u>	<u>23857</u>
	<u>9528</u>	<u>41917</u>	<u>(27588)</u>	<u>23857</u>

The specific purposes for which these funds are held:

Refurbishment fund – funding from various funders and individuals to carry out the refurbishment of the property;

Warmth Hub – funding from Volunteer Cornwall to provide a Warmth Hub;

Garden – funding from Volunteer Cornwall used to create an accessible Permaculture Garden out of a patch of lawn at the front of the Roseland Centre;

Utilities – funding from the National Lottery Community Fund towards the cost of utilities at the Centre;

Wages – funding from CCF Cornwall towards the costs of the Centre Manager.

4. Prepayments

	£
General admin - QB licence	54
Furnishing & equipment - subscription	159
	<u>213</u>

5. Trustees' remuneration

Trustees received no expenses, remuneration or benefits in this period.

6. Related party transactions

There were no related party transactions in this period.

The Roseland Centre

7. Glossary of terms

Creditors: These are amounts owed by the charity, but not paid during the accounting period.

Prepayments: These are services that the charity has paid for in advance, but not used during the accounting period.

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THE ROSELAND CENTRE

England & Wales - Charity number 1186095

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Page	Contents
2 - 4	Trustees' annual report
5	Independent examiner's report
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**The Roseland Centre
Trustees' annual report
for the year ended 31 December 2022**

Full name The Roseland Centre

Organisation type Charitable incorporated organisation

Registered charity number 1186095

Principal address

8 Chapel Close
St Just in Roseland
Truro
Cornwall
TR2 5JW

Trustees

Keith Ives, from 30/11/2022, Chair
Gordon Humphreys, from 30/11/2022, Treasurer
Graham Turpin, from 30/11/2022
Anthony Bowden, from 30/11/2022
Sheelah Goldsmith, from 30/11/2022
Isobel MacQueen, from 30/11/2022
Emma Campbell, from 12/01/2023
Roger Kirkpatrick, until 03/07/2022
Tim Light, until 26/09/2022
Julian Davy, until 01/11/2022

Independent examiner

John O'Brien, employee of Community Accounting Plus, Units 1 & 2 North West, 41 Talbot Street, Nottingham, NG1 5GL

Governance and management

The charity is operated under the rules of its constitution adopted 1 November 2019. People volunteer to join our committee, and after a suitable period some of them are offered places on the Board of Trustees. Such offers are made on the basis of our understanding of their suitability to become Trustees.

Objectives and activities

The object of the CIO is to promote for the benefit of St Just in Roseland and the surrounding area the provision of facilities for recreation and other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic

The Roseland Centre

Circumstances, or for the community at large in the interests of social welfare and with the objects of improving the conditions of life of the said inhabitants.

Also, the promotion of the voluntary sector for the public benefit by the provision of a residential facility in the Roseland peninsula to facilitate voluntary sector groups' participation in outdoor healthy recreation and educational activity.

Summary of the main activities undertaken for the public benefit

In 2022, our principle activity was fundraising to purchase the site of the Roseland Outdoor Activity Centre from Cornwall Council. By this time the site had been closed down/unoccupied since 2016. Once achieved on 7th October 2022, the remainder of the year was spent in obtaining the relevant insurance coverage, getting the premises surveyed for electrical safety, getting a tree survey (in respect of overgrown & dangerous trees) preparatory to trimming and felling as needed, and in publicising our need for competitive quotes to carry out the refurbishment of the site. We have a strict policy of employing local people wherever possible. All these were in preparation for refurbishing the buildings & site, ready for re-opening as soon as possible, to re-commence the sort of Outdoor Recreation activities for children & young adults that the site had previously been used for.

Public benefit statement

It is generally accepted that Outdoor Recreation Activities, such as sailing, canoeing or kayaking, paddleboarding, hiking, overnight camping, and similar non-sedentary activities can be most beneficial for children & young adults, both in terms of physical health, but also in terms of mental health; teaching bonding, team-building etc. Added to these will be "after-hours" activities when the kids have returned from a day's sailing and had their supper, when there will be team-building games, lectures on bio-diversity and the environment etc.

The Trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'.

Summary of the main achievements during the period

Overall in 2022 we managed to raise £238k from Crowdfunding, HNW donations and the Parish Council, which allowed us to purchase the site and to have some funds remaining to allow us to pay legal fees, insurance and sundry other costs such as reconnecting utilities. Further Grants & Donations have been received in 2023, and we continue to fundraise as best as possible.

Financial review

At year-end 2022 we were in the position where, apart from minimal utility costs, and with the benefit of a Cornwall Council decision whereby as an Unoccupied Building, we were Zero-rated for Business Rates, if we do NOTHING, we have no financial problems to face for many years. Any activity towards refurbishment and re-opening

The Roseland Centre

costs money, but some of these activities could, perhaps, be delayed or even abandoned if we don't have sufficient funds at the time. By the end of March 2023 we had raised sufficient funding to cover much of the necessary refurbishment work, but with very little in reserve. Until we re-open and start to earn income, this will remain the situation.

If/when we reach the happy position where we have money that could be called "Reserves", we plan to start a Bursary Fund to assist those who cannot otherwise afford to use our services. The terms & conditions of such a Fund will be determined when we get to that position, but, for example, we could foresee a situation where the local schools might notify us regarding how many children in a given class were on Free School Meals, and that anonymised data could be used to determine how much we would charge or subsidise the cost of that class coming to stay with us for a week.

We purchased the site for £200k, and it was valued at £500k in September 2022. Apart from refurbishing costs described elsewhere, and the salary of the Centre Manager (for which we already received a £25k Grant), we always have the option of simply closing the place. If we apply for a change of use, or we sell the property, there are clauses in our Purchase Agreement whereby we would have to pay Cornwall Council 50% of any difference between the £200k "Base Price" and the amount it is sold for (the "Enhanced Price"). In addition, if we fail financially or change the Use such that the site is no longer used for Charitable purposes, we must repay the £60k Grant provided by the Parish Council.

Signed on behalf of the charity's trustees:

Signed Keith Ives
Keith Ives, Trustee

Date 14/6/23

**Independent examiner's report to the trustees of
The Roseland Centre
for the year ended 31 December 2022**

I report to the trustees on my examination of the accounts of The Roseland Centre (the charity) for the year ended 31 December 2022.

Responsibilities and basis of report

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

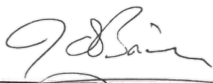
I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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.

Signed  Date 15/06/2023
John O'Brien MSc, FCCA, FCIE
Employee of Community Accounting Plus

**The Roseland Centre
Receipts & payments account
for the year ended 31 December 2022**

		Unrestricted Funds	Restricted Funds	2022 Total Funds
	Note	£	£	£
Receipts				
Crowdfunder		9778	145036	154814
St Just in Roseland Parish Council		-	60000	60000
Donations	2	6091	-	6091
Gift Aid		-	19964	19964
Fundraising		620	-	620
Total receipts		16489	225000	241489
Payments				
Property Purchase		-	200000	200000
Rates (to be refunded)		458	-	458
Room Hire		176	-	176
Postage		6	-	6
Legal Expenses		2318	-	2318
Insurances		2868	-	2868
Tree Surgeons & Survey		-	400	400
Utilities		18	-	18
Website		1117	-	1117
Building repairs & Imps		-	640	640
Total payments		6961	201040	208001
Net receipts/(payments)		9528	23960	33488
Cash funds at start of this period		-	-	-
Cash funds at end of this period		9528	23960	33488

**The Roseland Centre
Statement of assets and liabilities
at 31 December 2022**

	2022
Cash assets	£
Bank accounts	33488
	<u>33488</u>
Other monetary assets	
Rates paid but reclaimable	458
Insurance prepaid	1496
	<u>1954</u>
Assets retained for the charity's own use	
Premises: The Roseland Centre, purchased for £200,000	
Liabilities	
Independent Examination	(810)
Utilities	(3)
	<u>(813)</u>

These financial statements are accepted on behalf of the charity by:

Signed 
Gordon Humphreys, Trustee

Dated 13/06/2023

The Roseland Centre
Notes to the accounts
for the year ended 31 December 2022

1. Receipts & payments accounts

Receipts and payments accounts contain a summary of money received and money spent during the period and a list of assets and liabilities at the end of the period. Usually, cash received and cash spent will include transactions through bank accounts and cash in hand.

2. Grants & donations

	Unrestricted £	Restricted £	Total £
Sundry	3366	-	3366
Charles & Camilla Trust	200	-	200
Anon	1025	-	1025
Audrey Constant Bequest	1000	-	1000
Charities Trust	500	-	500
	<u>6091</u>	<u>-</u>	<u>6091</u>

3. Funds analysis

	Opening balance £	Receipts £	(Payments) £	Closing balance £
Restricted funds				
Property purchase fund	-	200000	(200000)	-
Maintenance & refurbishment	-	25000	(1040)	23960
	<u>-</u>	<u>225000</u>	<u>(201040)</u>	<u>23960</u>
Unrestricted funds				
General fund	-	16489	(6961)	9528
	<u>-</u>	<u>16489</u>	<u>(6961)</u>	<u>9528</u>

4. Trustees' remuneration

Trustees received no expenses, remuneration or benefits in this period.

5. Related party transactions

Sheelah Goldsmith, Trustee, is also a member of St Just in Roseland Parish Council which awarded funding of £60,000 towards the purchase of the Centre.

6. Previous period comparison

The previous period's figures have not been included for comparison because this is the charity's first fully active accounting period.

THE ROSELAND CENTRE

England & Wales - Charity number 1186095

Accounts

The Roseland Centre - 1186095

Balance Sheet detailed

	As at 31/12/2021	As at 31/12/2020
Current assets		
3001: Barclays current account	3,563.40	3,578.40
Total Current assets	3,563.40	3,578.40
<hr/>		
Net Asset surplus (deficit)	3,563.40	3,578.40
<hr/>		
Reserves		
Excess / (deficit) to date	(15.00)	(7,194.05)
Z01: Starting balances	3,578.40	10,772.45
Total Reserves	3,563.40	3,578.40

Represented by Funds		
Unrestricted	3,563.38	3,578.38
Designated	—	—
Restricted	0.02	0.02
Endowment	—	—
Total	3,563.40	3,578.40

The Roseland Centre - 1186095

Statement of Financial Activities

For the period from 01 January 2021 to 31 December 2021

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
<i>Income and endowments from:</i>					
Donations and legacies	—	—	—	—	2,000
Investments	—	—	—	—	—
Other income	—	—	—	—	—
Total income	—	—	—	—	2,000
<i>Expenditure on:</i>					
Expenditure on charitable activities	—	—	—	—	877
Other expenditure	15	—	—	15	8,316
Total expenditure	15	—	—	15	9,194
Gains / losses on investment assets	—	—	—	—	—
Net income / (expenditure) resources before transfer	(15)	—	—	(15)	(7,194)
<i>Transfers</i>					
Gross transfers between funds - in	—	—	—	—	—
Gross transfers between funds - out	—	—	—	—	—
<i>Other recognised gains / losses</i>					
Gains on revaluation, fixed assets, charity's own use	—	—	—	—	—
Net movement in funds	(15)	—	—	(15)	(7,194)
<i>Reconciliation of funds</i>					
Total funds brought forward	3,578	0	—	3,578	10,772
Total funds carried forward	3,563	0	—	3,563	3,578

There may be minor discrepancies in the totals if the pence are not being shown

THE ROSELAND CENTRE

England & Wales - Charity number 1186095

Accounts

The Roseland Centre - 1186095

Statement of Financial Activities

For the period from 01 January 2020 to 31 December 2020

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
<i>Income and endowments from:</i>					
Donations and legacies	2,000	—	—	2,000	4,000
Investments	—	—	—	—	—
Other income	—	—	—	—	3,214
Total income	2,000	—	—	2,000	7,214
<i>Expenditure on:</i>					
Expenditure on charitable activities	877	—	—	877	1,836
Other expenditure	1,648	6,667	—	8,316	12,032
Total expenditure	2,526	6,667	—	9,194	13,868
Net income / (expenditure) resources before transfer	(526)	(6,667)	—	(7,194)	(6,654)
<i>Transfers</i>					
Gross transfers between funds - in	—	—	—	—	—
Gross transfers between funds - out	—	—	—	—	—
<i>Other recognised gains / losses</i>					
Gains / losses on investment assets	—	—	—	—	—
Gains on revaluation, fixed assets, charity's own use	—	—	—	—	—
Net movement in funds	(526)	(6,667)	—	(7,194)	(6,654)
<i>Reconciliation of funds</i>					
Total funds brought forward	4,104	6,668	—	10,772	17,426
Total funds carried forward	3,578	0	—	3,578	10,772

There may be minor discrepancies in the totals if the pence are not being shown

The Roseland Centre - 1186095

Balance Sheet detailed

	As at 31/12/2020	As at 31/12/2019
Current assets		
3001: Barclays current account	3,578.40	10,772.45
Total Current assets	3,578.40	10,772.45
<hr/>		
Net Asset surplus (deficit)	3,578.40	10,772.45
<hr/>		
Reserves		
Excess / (deficit) to date	(7,194.05)	—
Z01: Starting balances	10,772.45	10,772.45
Total Reserves	3,578.40	10,772.45

Represented by Funds		
Unrestricted	3,578.38	4,104.45
Designated	—	—
Restricted	0.02	6,668.00
Endowment	—	—
Total	3,578.40	10,772.45