

**The Roseland Centre**  
(Registered charity, number 1186095)  
**Financial statements**  
**for the year ended 31 December 2022**

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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 7<sup>th</sup> 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, 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.

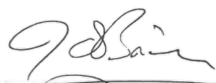
**Independent examiner's statement**

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**

		2022		
	Unrestricted Funds	Restricted Funds	Total Funds	
	Note	£	£	£
<b>Receipts</b>				
Crowdfunder		9778	145036	154814
St Just in Roseland Parish Council		-	60000	60000
Donations	2	6091	-	6091
Gift Aid		-	19964	19964
Fundraising		620	-	620
<b>Total receipts</b>		<b>16489</b>	<b>225000</b>	<b>241489</b>
<b>Payments</b>				
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
<b>Total payments</b>		<b>6961</b>	<b>201040</b>	<b>208001</b>
<b>Net receipts/(payments)</b>		9528	23960	33488
Cash funds at start of this period		-	-	-
<b>Cash funds at end of this period</b>		<b>9528</b>	<b>23960</b>	<b>33488</b>

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

	<b>2022</b>
<b>Cash assets</b>	<b>£</b>
Bank accounts	33488
	<u>33488</u>
 <b>Other monetary assets</b>	
Rates paid but reclaimable	458
Insurance prepaid	1496
	<u>1954</u>
 <b>Assets retained for the charity's own use</b>	
Premises: The Roseland Centre, purchased for £200,000	
 <b>Liabilities</b>	
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 £
<b>Restricted funds</b>				
Property purchase fund	-	200000	(200000)	-
Maintenance & refurbishment	-	25000	(1040)	23960
	<u>-</u>	<u>225000</u>	<u>(201040)</u>	<u>23960</u>
<b>Unrestricted funds</b>				
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.