

# TREVERBYN COMMUNITY TRUST

England & Wales · Charity number 1186284

## Details

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Other names	FIVE ACRES, THE HALL, TREVERBYN COMMUNITY HALL
Status	Registered
Legal form	CIO
Registered	2019-11-12
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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**Address**  
Treverbyn Community Trust  
Treverbyn Community Hall  
Treverbyn Road  
Stenalees  
St. Austell

**Phone** 01726858657

**Email** [info@thehall.org.uk](mailto:info@thehall.org.uk)

**Website** [www.thehall.org.uk](http://www.thehall.org.uk)

## Activities

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**Objects:** THE OBJECTS OF THE CIO ARE TO ESTABLISH AND RUN A COMMUNITY HALL AND TO PROMOTE FOR THE BENEFIT OF THE INHABITANTS OF THE PARISH OF TREVERBYN WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, AGE, DISABILITY, NATIONALITY, RACE OR POLITICAL, RELIGIOUS OR OTHER OPINIONS THE PROVISION OF FACILITIES FOR RECREATION OR 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 PUBLIC AT LARGE IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE OF THE SAID INHABITANTS.

**Activities:** Our vision is to foster a sense of community across Treverbyn and beyond, igniting community spirit and welcoming all with open arms. The pulsating hub of our charity is Treverbyn Community Hall known as the 'Hall for All'. We seek to transform people's lives through offering impactful projects, events and activities tailored to the diverse needs of our community and within everyone's reach.

## Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Economic/community Development/employment, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- Cornwall

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£89,218	£153,637	-	-
2024-06-30	£136,096	£189,552	-	-
2023-06-30	£193,471	£217,776	-	-
2022-06-30	£330,255	£300,022	-	-
2021-06-30	£302,478	£171,378	-	-

## Trustees

Name	Role	Appointed
<b>Gillian WILson</b>	Chair	2020-10-15
Anthony John Davis		2024-01-09
Caroline Moore		2024-03-12
DONALD BOAG		2019-11-12
Douglas Stewart		2019-11-12
Jane Anne Leopold		2024-05-01
Jane Cox		2020-10-15
Shaun Gerard Moore		2024-03-12
Stephen David Michael		2024-12-17

**TREVERBYN COMMUNITY TRUST**

England & Wales - Charity number 1186284

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# Accounts

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## AGM Treverbyn Community Trust 2025 – Annual Report

### Note from Chairperson



As the majority of you will be aware this has been the most challenging year for the Trust, where difficult decisions had to be made and our survival was in question.

For many years, the majority of our staff salary and community activity costs had been grant-funded. We had been fairly successful in gaining funding, especially during Covid and the two years that followed. However, in early 2024, we recognised that our grant funding was reducing and that the staff needed more support in

applying for grants, particularly when it came to obtaining longer-term, more strategic grants that offered core funding for staff.

Initiatives were put in place, but despite applying for numerous large grants, there was extremely stiff competition. As a result, the Trust only received £7,495 during the period July 2024 to February 2025. In that same period, grant applications with a total value of £944,742 were rejected. This led to a severe and devastating impact on our finances.

As a result in January 2025, the Board of Trustees had to make some extremely difficult decisions. We carefully considered the Trust's finances and recognised that we could no longer employ our staff and keep the Hall running. We, therefore, and with great reluctance, had to make the decisions to pause all staff led activities from February and give redundancy notices to our staff. This was an extremely sad time as many of the staff had worked with us for a number of years. After taking relevant legal advice, all staff were issued with formal redundancy notices and left in March. At the end of that month, they all received their statutory redundancy payments. I would like to take this opportunity to thank Amanda, Jen, Nick and Julia for their hard work over many years.

As a Board of Trustees, we had to quickly look at how, with the funds we still had available, we could continue to keep the Hall running for independent activities and hire. In mid-March Trustees took over the day-to-day management and running of the Hall. This included dealing with all bookings, hires, maintenance, finance and policies and processes that are required for a village hall to run successfully.

We have made some really positive steps thanks to the skills and dedication of the Trustees. Donald continues to remain as our Treasurer and now runs all day-to-day finances as well. With thanks to a donation from Imerys received in May and our IT whizz Tony, we have introduced Hallmaster, an online booking system which makes booking much easier for customers. We also have an updated website, [thehall.org.uk](http://thehall.org.uk), which includes a button where people can make a donation through our [Justgiving page](#). Caroline now manages our small but mighty group of volunteers who run the weekly micro-library and are making a fantastic effort at putting on new events. Jane Leopold manages all booking and phone inquiries through the Hall phone and email. Jane Cox continues as secretary and runs our Facebook page, while also being our designated Bingo caller. Doug continues to help with his DIY skills, supporting our 3 acres site. Shaun regularly opens the hall to hirers and is our 'eyes and ears' as he walks the dog. And David keeps us on the straight and narrow by leading on our insurance and engagement with the church. In amongst these wonderful trustees is me who helps with overall management of the Trust. Thank you, fellow Trustees, for the support you have given me over the last year.

Sadly, we have not yet been able to re start any activities that required staff input. However, Greenspace continues to be led by Nick in his own capacity, for which we are extremely grateful, and the Treverbyn Toddlers group have been able to continue thanks to independent donations and fee increases. The Walking Group – One Foot in the Clays – also continues, with membership fees being kindly donated to the Hall.



Our principal source of income is now Hall hire fees, and I am pleased to say, after some more marketing, more people are hiring the venue. This is helping ensure our financial sustainability.

The Board would like to express a huge “Thank You“ for the continuing support of our regular hirers. These include Tracie who runs Pilates and Kettle Bells, Kate with School of Dance, Sheila with Tai-chi, Barbara with dog training and Tami with the Treverbyn Toddlers. Over the summer, we also welcomed as a new regular hirer Bugle Youth Club.

We would also like to thank the small group of very loyal volunteers for their continuing support - we could not manage without you especially during our fundraising events - Nick and his team for looking after our outdoor spaces and Julia our nocturnal cleaner.

We believe that the really challenging times are over and that with everyone’s support we can hopefully have a bright future and can continue to be the **Hall for All**.

## 2024-2025 Story

The purpose (charitable objects) of Treverbyn Community Trust (TCT) is to run a community hall and promote the provision of facilities for residents and improving conditions for them. Our aim is to foster a sense of community across Treverbyn and beyond, welcoming all with open arms.

Despite our most challenging year to date, we are pleased that as many independent activities as possible have continued to run over the last 12 months. Our volunteers have been key in keeping the Hall open, and we would like to thank all TCT volunteers, past and present, who have helped with the running of the Hall and activities. We would not have been unable to keep the Hall open since March without their support, dedication and enthusiasm.

In the absence of staff, all our volunteers have undergone a new induction process so that they feel confident in their role. They have completed safeguarding training which will be completed annually. Since August, four volunteers have received their Food and Hygiene Level 2 Certificate, with another four volunteers working through the course.

A small group of volunteers continue to offer their time to do general maintenance when needed and Nick and his amazing team help maintain our outside spaces. We are so very grateful for their effort and dedication.

One of the first activities that we restarted after the pause earlier on this year was the Treverbyn micro-library. Since April we have opened three times a week on Mondays 10:30-12pm, Wednesdays 9:30-11am, Thursdays 10:30-12pm - and we have added a further session on Tuesday afternoons during term time to coincide with the brand-new opening of our Community Café. We hope that parents and children from Treverbyn Academy will join us.



Volunteers and trustees have had great training from Simon Welsh, the Cornwall Council librarian, and he visits once a month to change the books and bring books that have been ordered by library users. Cornwall Council have also very kindly allowed us to have the use of one of their tablets so both volunteers and visitors can use it to access the internet. There are always two friendly volunteers on duty for each session to make all users of the service feel very welcome. They also are just happy to have a chat with anyone who wants to just pop into the Hall at these times – Everyone is very welcome!

We're also very excited about the recent opening of our Community Café. As one of the volunteers said "Surely much nicer to have cuppa and a piece of cake in the Hall, rather than wait in your car for your children to come out of school!" Fingers crossed it gets used as there a lot of delicious cakes being made by our lovely volunteers.

At the end of March, we formed a Fundraising Committee to help us raise much needed revenue. The first fundraiser was a Bingo evening in May which was really well attended and a great opportunity to meet so many people living our local area. This spurred us on to put on a Quiz night in June, which was also well attended and again a fantastic opportunity for the community to come together.



Our first car boot sale in July was unfortunately hampered by a road closure due to a water leak, which was such a shame as we had lots of people selling. Following further interest, we decided to put on another car boot sale in September, with a focus on equine items. Each of these events raised essential financial support for the Hall's running costs.

We have more fundraising events for the rest of the year. A Bingo night planned for October and a Quiz night at the end of November to start the Christmas period off with some fun. Please do come along and support!

We continue to promote Hall hire and we're really pleased to have been able to provide the Hall to local residents, private and public organisations for a range of events and celebrations. We've also really pleased that there has been some interest in hiring out the Really Lovely Van.

As a team we are all dedicated in ensuring the Hall remains open for use by our local community. If you would like to join us as a volunteer, please let us know. And please come along to some of our events or help us with a donation.

Thank you everyone

Board of Trustees



Registered charity number  
1186284  
Company number  
CE019546

Treverbyn Community Trust CIO

Report and Unaudited Accounts

30 June 2025

## Treverbyn Community Trust CIO

### Independent Examiners's Report to the Trustees of Treverbyn Community Trust

We report on the accounts of the charity for the year ended 30 June 2025 which are set out on the following pages.

#### Respective responsibilities of trustee and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to our attention.

#### Basis of independent examiner's report

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

#### Independent examiner's statement

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

(1) which gives us reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

(2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Bennett Jones & Co  
Chartered Accountants  
22 Victoria Road  
St Austell  
Cornwall  
PL25 4QD

26/9/25  
.....(Date)

**Treverbyn Community Trust CIO**  
**Statement of Financial Activities**  
**for the year ended 30 June 2025**

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
<b>Incoming resources</b>				
<i>Voluntary income:</i>				
Donations and grants	5,178	39,727	44,905	92,676
Capital grant released		26,699	26,699	28,432
<i>Activities for generating funds:</i>				
Fundraising activities	1,953		1,953	-
Investment income	888		888	3,893
<i>Charitable activities:</i>				
Hall fees, cafe income etc	14,773	-	14,773	11,095
<b>Total incoming resources</b>	<u>22,792</u>	<u>66,426</u>	<u>89,218</u>	<u>136,096</u>
<b>Resources expended</b>				
<i>Cost of generating funds</i>	(1,000)	1,600	600	1,740
<i>Charitable activities</i>	87,354	62,817	149,321	184,863
<i>Governance costs</i>	857	2,009	3,716	2,949
<b>Total resources expended</b>	<u>87,211</u>	<u>66,426</u>	<u>153,637</u>	<u>189,552</u>
<b>Net incoming resources before other recognised gains</b>	(64,419)	-	(64,419)	(53,456)
<b>Transfer in from Treverbyn Community Hall</b>	-	-	-	-
<b>Net movement in funds</b>	(64,419)	-	(64,419)	(53,456)
<b>Reconciliation of Funds</b>				
Total Funds brought forward	83,572	-	83,572	137,028
Total Funds carried forward	<u>19,153</u>	<u>-</u>	<u>19,153</u>	<u>83,572</u>

**Treverbyn Community Trust CIO**Registered charity number: 1186284  
Company number: CE019546**Balance Sheet  
as at 30 June 2025**

	Notes	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	2	224,091	253,915
<b>Current assets</b>			
Debtors	3	5,153	4,164
Cash at bank and in hand		34,364	127,130
		<u>39,517</u>	<u>131,294</u>
<b>Creditors: amounts falling due within one year</b>	4	(26,829)	(57,312)
<b>Net current assets</b>		<u>12,688</u>	<u>73,982</u>
<b>Total assets less current liabilities</b>		<u>236,779</u>	<u>327,897</u>
<b>Creditors: amounts falling due after more than one year</b>	5	(217,626)	(244,325)
<b>Net assets</b>		<u>19,153</u>	<u>83,572</u>
<b>Capital and reserves</b>			
Unrestricted funds		19,153	83,572
<b>Total funds</b>		<u>19,153</u>	<u>83,572</u>

The trustees are satisfied that the charity is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

There has been no requirement for the charity to obtain an audit in accordance with section 476 of the Act.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Trustee  
Approved by the board on 25/09/25 (Date)

G Wilson

G. WILSON  
Chair of Trustees

**Treverbyn Community Trust CIO**  
**Notes to the Accounts**  
**for the year ended 30 June 2025**

**1 Accounting policies**

***Basis of preparation***

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

***Fund accounting***

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Management Committee for a particular purpose.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through terms of an appeal.

***Incoming resources***

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Investment income is included when receivable.

Incoming resources from charitable trading activity are accounted for when earned.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

***Resources expended***

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

**Treverbyn Community Trust CIO**  
**Notes to the Accounts**  
**for the year ended 30 June 2025**

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Leasehold land and building improvements	over the remaining term of the lease
Plant and machinery	over 3 years
Motor vehicles	over 5 years

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

***Provisions***

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

***Pensions***

Contributions to defined contribution plans are expensed in the period to which they relate.

**Treverbyn Community Trust CIO**  
**Notes to the Accounts**  
**for the year ended 30 June 2025**

**2 Tangible fixed assets**

	<b>Building improvements</b>	<b>Plant and machinery etc</b>	<b>Motor vehicles</b>	<b>Total</b>
	£	£	£	£
<b>Cost</b>				
At 1 July 2024	324,752	18,037	96,741	439,530
Disposals	-	-	(18,350)	(18,350)
At 30 June 2025	<u>324,752</u>	<u>18,037</u>	<u>78,391</u>	<u>421,180</u>
<b>Depreciation</b>				
At 1 July 2024	107,912	18,037	59,666	185,615
Charge for the year	10,476	-	15,678	26,154
Disposals	-	-	(14,680)	(14,680)
At 30 June 2025	<u>118,388</u>	<u>18,037</u>	<u>60,664</u>	<u>197,089</u>
<b>Net book value</b>				
At 30 June 2025	<u>206,364</u>	<u>-</u>	<u>17,727</u>	<u>224,091</u>
At 30 June 2024	<u>216,840</u>	<u>-</u>	<u>37,075</u>	<u>253,915</u>

<b>3 Debtors</b>	<b>2025</b>	<b>2024</b>
	£	£
Trade debtors	5,153	4,038
Other debtors	-	126
	<u>5,153</u>	<u>4,164</u>

<b>4 Creditors: amounts falling due within one year</b>	<b>2025</b>	<b>2024</b>
	£	£
Trade creditors	2,811	7,290
Grants received in advance	17,258	47,490
Deposits received in advance	1,400	1,158
Other taxes and social security costs	5,360	1,374
	<u>26,829</u>	<u>57,312</u>

Grants received in advance refers to grant funding applied for and received by the end of the year but not yet expended on the particular project.

<b>5 Creditors: amounts falling due after one year</b>	<b>2025</b>	<b>2024</b>
	£	£
Balance of capital grant	<u>217,627</u>	<u>244,325</u>

**Treverbyn Community Trust CIO**  
**Notes to the Accounts**  
**for the year ended 30 June 2025**

**6 Designation of funds**

Restricted Funds do not form part of the charity reserves at present. Any specific grants applied for and received, but not wholly spent at the Balance Sheet date will be required for defined spending in the subsequent accounting period and as such are disclosed as part of Creditors: Amounts falling due within one year.

**7 Other information**

Treverbyn Community Trust is a Charitable Incorporated Organisation and is based at Treverbyn Road, Treverbyn, near Stenalees PL26 8TL in Cornwall. It is registered at Companies House in England & Wales and also with the Charity Commission.

**Treverbyn Community Trust CIO**  
**Notes to the Accounts**  
**for the year ended 30 June 2025**

8 Total resources expended	Cost of generating funds	Charitable activities	Governance	2025 £	2024 £
<b>Costs directly allocated to activities</b>					
Cafe purchases		2,114		2,114	3,802
Food larder costs		1,011		1,011	-
Food bag costs and consumables		275		275	6,731
Activity costs		233		233	1,428
Project delivery		542		542	(290)
Crisis grant		1,190		1,190	1,024
Staff training and welfare		275		275	1,190
Uniform and protective clothing		-		-	419
Rent and rates		439		439	1,195
Light and heat		4,167		4,167	5,764
Garden expenses		415		415	882
Cleaning and waste removal		1,453		1,453	1,463
Insurance		1,297		1,297	2,659
Software		2,597		2,597	3,504
Repairs and maintenance		2,371		2,371	5,472
Depreciation		26,154		26,154	31,112
(Profit)/loss of sale of asset		(3,830)		(3,830)	-
Provision for bad debts		200		200	1,000
Accountancy fees		4,050		4,050	3,130
Solicitors fees		-	850	850	-
Other legal and professional costs		-	351	351	803
<b>Support costs allocated to activities</b>					
Wages and salaries	1,600	89,819	1,600	93,019	80,508
Session staff		10,278		10,278	19,685
Pensions		-		-	-
Temporary staff and recruitment		-		-	120
Volunteer expenses		247		247	1,416
Travel and subsistence		308		308	601
Van running costs		2,352		2,352	6,233
Telephone		585	65	650	799
Postage		-	-	-	60
Stationery and printing		-	302	302	1,865
Subscriptions and licences		226		226	1,179
Bank charges			85	85	139
Interest payable			463	463	-
Fundraising consultants	(1,000)			(1,000)	140
Advertising		160		160	1,077
Sundry		393		393	39
	600	149,321	3,716	153,637	189,552

**Treverbyn Community Trust CIO**  
**Detailed profit and loss account**  
**for the year ended 30 June 2025**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Income</b>		
Revenue grants	39,727	83,297
Capital grant released	26,699	28,432
Activities	1,186	4,753
General donations	5,178	9,379
Serviced room use	10,212	538
Luvly van hire	658	1,404
Café and bar	2,147	4,777
Charity shop and Food Bag sales	415	266
Fundraising	1,953	-
Renewable Heat Incentive income	1,134	683
Sales discounts	(979)	(1,326)
	<u>88,330</u>	<u>132,203</u>
<b>Direct costs</b>		
Cafe and bar purchases	2,114	3,802
Fundraising costs	275	6,731
Food larder costs	1,011	-
Activity costs	233	5,831
Project delivery	542	(290)
Crisis grant	1,190	1,024
Van running costs	2,352	6,233
	<u>7,717</u>	<u>23,331</u>
<b>Administrative expenses</b>		
Employee costs:		
Wages and salaries	93,019	80,508
Session staff	10,278	19,685
Temporary staff and recruitment	-	120
Staff training and welfare	275	1,190
Uniform and protective clothing	-	419
Volunteer expenses	247	1,416
Travel and subsistence	308	601
	<u>104,127</u>	<u>103,939</u>
Premises costs:		
Rent and rates	439	1,195
Light and heat	4,167	5,764
Garden expenses	415	882
Waste removal and cleaning	1,453	1,463
	<u>6,474</u>	<u>9,304</u>

**Treverbyn Community Trust CIO**  
**Detailed profit and loss account**  
**for the year ended 30 June 2025**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
General administrative expenses:		
Telephone and internet	650	799
Postage	-	60
Stationery and printing	302	1,865
Subscriptions and licences	226	1,179
Bank charges	85	139
Insurance	1,297	2,659
Software	2,597	3,504
Repairs and maintenance	2,371	5,472
Depreciation	26,154	31,112
(Profit)/Loss of sale of assets	(3,830)	-
Bad debts	200	1,000
Sundry expenses	393	39
	<u>30,445</u>	<u>47,828</u>
Legal and professional costs:		
Accountancy fees	4,050	3,130
Solicitors fees	850	-
Fundraising consultants	(1,000)	140
Advertising and PR	160	1,077
Other legal and professional	351	803
	<u>4,411</u>	<u>5,150</u>
	<u>145,457</u>	<u>166,221</u>



Registered charity number  
1186284  
Company number  
CE019546

Treverbyn Community Trust CIO

Report and Unaudited Accounts

30 June 2025

## Treverbyn Community Trust CIO

### Independent Examiners's Report to the Trustees of Treverbyn Community Trust

We report on the accounts of the charity for the year ended 30 June 2025 which are set out on the following pages.

#### Respective responsibilities of trustee and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to our attention.

#### Basis of independent examiner's report

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

#### Independent examiner's statement

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

(1) which gives us reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

(2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Bennett Jones & Co  
Chartered Accountants  
22 Victoria Road  
St Austell  
Cornwall  
PL25 4QD

26/9/25  
.....(Date)

**Treverbyn Community Trust CIO**  
**Statement of Financial Activities**  
**for the year ended 30 June 2025**

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
<b>Incoming resources</b>				
<i>Voluntary income:</i>				
Donations and grants	5,178	39,727	44,905	92,676
Capital grant released		26,699	26,699	28,432
<i>Activities for generating funds:</i>				
Fundraising activities	1,953		1,953	-
Investment income	888		888	3,893
<i>Charitable activities:</i>				
Hall fees, cafe income etc	14,773	-	14,773	11,095
<b>Total incoming resources</b>	<u>22,792</u>	<u>66,426</u>	<u>89,218</u>	<u>136,096</u>
<b>Resources expended</b>				
<i>Cost of generating funds</i>	(1,000)	1,600	600	1,740
<i>Charitable activities</i>	87,354	62,817	149,321	184,863
<i>Governance costs</i>	857	2,009	3,716	2,949
<b>Total resources expended</b>	<u>87,211</u>	<u>66,426</u>	<u>153,637</u>	<u>189,552</u>
<b>Net incoming resources before other recognised gains</b>	(64,419)	-	(64,419)	(53,456)
<b>Transfer in from Treverbyn Community Hall</b>	-	-	-	-
<b>Net movement in funds</b>	(64,419)	-	(64,419)	(53,456)
<b>Reconciliation of Funds</b>				
Total Funds brought forward	83,572	-	83,572	137,028
Total Funds carried forward	<u>19,153</u>	<u>-</u>	<u>19,153</u>	<u>83,572</u>

**Treverbyn Community Trust CIO**Registered charity number: 1186284  
Company number: CE019546**Balance Sheet  
as at 30 June 2025**

	Notes	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	2	224,091	253,915
<b>Current assets</b>			
Debtors	3	5,153	4,164
Cash at bank and in hand		34,364	127,130
		<u>39,517</u>	<u>131,294</u>
<b>Creditors: amounts falling due within one year</b>	4	(26,829)	(57,312)
<b>Net current assets</b>		<u>12,688</u>	<u>73,982</u>
<b>Total assets less current liabilities</b>		<u>236,779</u>	<u>327,897</u>
<b>Creditors: amounts falling due after more than one year</b>	5	(217,626)	(244,325)
<b>Net assets</b>		<u>19,153</u>	<u>83,572</u>
<b>Capital and reserves</b>			
Unrestricted funds		19,153	83,572
<b>Total funds</b>		<u>19,153</u>	<u>83,572</u>

The trustees are satisfied that the charity is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

There has been no requirement for the charity to obtain an audit in accordance with section 476 of the Act.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Trustee  
Approved by the board on 25/09/25 (Date)

G Wilson

G. WILSON  
Chair of Trustees

**Treverbyn Community Trust CIO**  
**Notes to the Accounts**  
**for the year ended 30 June 2025**

**1 Accounting policies**

***Basis of preparation***

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

***Fund accounting***

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Management Committee for a particular purpose.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through terms of an appeal.

***Incoming resources***

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Investment income is included when receivable.

Incoming resources from charitable trading activity are accounted for when earned.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

***Resources expended***

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

**Treverbyn Community Trust CIO**  
**Notes to the Accounts**  
**for the year ended 30 June 2025**

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Leasehold land and building improvements	over the remaining term of the lease
Plant and machinery	over 3 years
Motor vehicles	over 5 years

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

***Provisions***

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

***Pensions***

Contributions to defined contribution plans are expensed in the period to which they relate.

**Treverbyn Community Trust CIO**  
**Notes to the Accounts**  
**for the year ended 30 June 2025**

**2 Tangible fixed assets**

	<b>Building improvements</b>	<b>Plant and machinery etc</b>	<b>Motor vehicles</b>	<b>Total</b>
	£	£	£	£
<b>Cost</b>				
At 1 July 2024	324,752	18,037	96,741	439,530
Disposals	-	-	(18,350)	(18,350)
At 30 June 2025	<u>324,752</u>	<u>18,037</u>	<u>78,391</u>	<u>421,180</u>
<b>Depreciation</b>				
At 1 July 2024	107,912	18,037	59,666	185,615
Charge for the year	10,476	-	15,678	26,154
Disposals	-	-	(14,680)	(14,680)
At 30 June 2025	<u>118,388</u>	<u>18,037</u>	<u>60,664</u>	<u>197,089</u>
<b>Net book value</b>				
At 30 June 2025	<u>206,364</u>	<u>-</u>	<u>17,727</u>	<u>224,091</u>
At 30 June 2024	<u>216,840</u>	<u>-</u>	<u>37,075</u>	<u>253,915</u>

**3 Debtors**

	<b>2025</b>	<b>2024</b>
	£	£
Trade debtors	5,153	4,038
Other debtors	-	126
	<u>5,153</u>	<u>4,164</u>

**4 Creditors: amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	£	£
Trade creditors	2,811	7,290
Grants received in advance	17,258	47,490
Deposits received in advance	1,400	1,158
Other taxes and social security costs	5,360	1,374
	<u>26,829</u>	<u>57,312</u>

Grants received in advance refers to grant funding applied for and received by the end of the year but not yet expended on the particular project.

**5 Creditors: amounts falling due after one year**

	<b>2025</b>	<b>2024</b>
	£	£
Balance of capital grant	<u>217,627</u>	<u>244,325</u>

**Treverbyn Community Trust CIO**  
**Notes to the Accounts**  
**for the year ended 30 June 2025**

**6 Designation of funds**

Restricted Funds do not form part of the charity reserves at present. Any specific grants applied for and received, but not wholly spent at the Balance Sheet date will be required for defined spending in the subsequent accounting period and as such are disclosed as part of Creditors: Amounts falling due within one year.

**7 Other information**

Treverbyn Community Trust is a Charitable Incorporated Organisation and is based at Treverbyn Road, Treverbyn, near Stenalees PL26 8TL in Cornwall. It is registered at Companies House in England & Wales and also with the Charity Commission.

**Treverbyn Community Trust CIO**  
**Notes to the Accounts**  
**for the year ended 30 June 2025**

<b>8 Total resources expended</b>	<b>Cost of generating funds</b>	<b>Charitable activities</b>	<b>Governance</b>	<b>2025</b>	<b>2024</b>
	£	£	£	£	£
<b>Costs directly allocated to activities</b>					
Cafe purchases		2,114		2,114	3,802
Food larder costs		1,011		1,011	-
Food bag costs and consumables		275		275	6,731
Activity costs		233		233	1,428
Project delivery		542		542	(290)
Crisis grant		1,190		1,190	1,024
Staff training and welfare		275		275	1,190
Uniform and protective clothing		-		-	419
Rent and rates		439		439	1,195
Light and heat		4,167		4,167	5,764
Garden expenses		415		415	882
Cleaning and waste removal		1,453		1,453	1,463
Insurance		1,297		1,297	2,659
Software		2,597		2,597	3,504
Repairs and maintenance		2,371		2,371	5,472
Depreciation		26,154		26,154	31,112
(Profit)/loss of sale of asset		(3,830)		(3,830)	-
Provision for bad debts		200		200	1,000
Accountancy fees		4,050		4,050	3,130
Solicitors fees		-	850	850	-
Other legal and professional costs		-	351	351	803
<b>Support costs allocated to activities</b>					
Wages and salaries	1,600	89,819	1,600	93,019	80,508
Session staff		10,278		10,278	19,685
Pensions		-		-	-
Temporary staff and recruitment		-		-	120
Volunteer expenses		247		247	1,416
Travel and subsistence		308		308	601
Van running costs		2,352		2,352	6,233
Telephone		585	65	650	799
Postage		-	-	-	60
Stationery and printing		-	302	302	1,865
Subscriptions and licences		226		226	1,179
Bank charges			85	85	139
Interest payable			463	463	-
Fundraising consultants	(1,000)			(1,000)	140
Advertising		160		160	1,077
Sundry		393		393	39
	600	149,321	3,716	153,637	189,552

**Treverbyn Community Trust CIO**  
**Detailed profit and loss account**  
**for the year ended 30 June 2025**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Income</b>		
Revenue grants	39,727	83,297
Capital grant released	26,699	28,432
Activities	1,186	4,753
General donations	5,178	9,379
Serviced room use	10,212	538
Luvly van hire	658	1,404
Café and bar	2,147	4,777
Charity shop and Food Bag sales	415	266
Fundraising	1,953	-
Renewable Heat Incentive income	1,134	683
Sales discounts	(979)	(1,326)
	<u>88,330</u>	<u>132,203</u>
<b>Direct costs</b>		
Cafe and bar purchases	2,114	3,802
Fundraising costs	275	6,731
Food larder costs	1,011	-
Activity costs	233	5,831
Project delivery	542	(290)
Crisis grant	1,190	1,024
Van running costs	2,352	6,233
	<u>7,717</u>	<u>23,331</u>
<b>Administrative expenses</b>		
Employee costs:		
Wages and salaries	93,019	80,508
Session staff	10,278	19,685
Temporary staff and recruitment	-	120
Staff training and welfare	275	1,190
Uniform and protective clothing	-	419
Volunteer expenses	247	1,416
Travel and subsistence	308	601
	<u>104,127</u>	<u>103,939</u>
Premises costs:		
Rent and rates	439	1,195
Light and heat	4,167	5,764
Garden expenses	415	882
Waste removal and cleaning	1,453	1,463
	<u>6,474</u>	<u>9,304</u>

**Treverbyn Community Trust CIO**  
**Detailed profit and loss account**  
**for the year ended 30 June 2025**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
General administrative expenses:		
Telephone and internet	650	799
Postage	-	60
Stationery and printing	302	1,865
Subscriptions and licences	226	1,179
Bank charges	85	139
Insurance	1,297	2,659
Software	2,597	3,504
Repairs and maintenance	2,371	5,472
Depreciation	26,154	31,112
(Profit)/Loss of sale of assets	(3,830)	-
Bad debts	200	1,000
Sundry expenses	393	39
	<hr/> 30,445	<hr/> 47,828
Legal and professional costs:		
Accountancy fees	4,050	3,130
Solicitors fees	850	-
Fundraising consultants	(1,000)	140
Advertising and PR	160	1,077
Other legal and professional	351	803
	<hr/> 4,411	<hr/> 5,150
	<hr/> <b>145,457</b>	<hr/> <b>166,221</b>



**TREVERBYN COMMUNITY TRUST**

England & Wales - Charity number 1186284

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# Accounts

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# TREVERBYN COMMUNITY TRUST ANNUAL REPORT 2023 - 2024



# Our Purpose:

**Treverbyn Community Trust** will this year be celebrating it's 10th anniversary. Over this time the team has changed, staff, volunteers and Trustees but our core focus has remained the same.

Our vision is to foster a sense of community across Treverbyn and beyond, igniting community spirit and welcoming all with open arms. The pulsating hub of our charity is Treverbyn Community Hall known as the 'Hall for All'. We seek to transform people's lives through offering impactful projects, events and activities tailored to the diverse needs of our community and within everyone's reach.

In the past year the Trust has also faced some challenges, funding streams have altered making it more harder to secure vital funding. Increased costs of running and maintaining the building and vehicles. However the team are dedicated to continue the important work of supporting the community. Times continue to be difficult for many residents with the effects of the "cost of living" still impacting on day to day living.

## A few words from Gill Willson-Chair of Trustees

Every year TCT is faced with different and sometimes difficult challenges , despite this we strive to serve our community , welcoming everyone , meeting people's varying needs .

The challenge for 2023-4 has been to secure adequate funding, in a competitive world to ensure we can sustain and build on the amazing work we do. Earlier in the year the Board of Trustees decided to employ a Strategy Lead . Ros Allcott took up the post in June. Ros' main focus since joining us has been sourcing and writing grant applications , supporting the team through changes and securing the future of TCT.

After 5 years Carole Boag has decided not to stand again as a Trustee. Her wisdom and balanced support at Board meetings will be missed. We have welcomed Tony Davis , Caroline Moore , Shaun Moore, and Jane Leopold as Trustees, bringing new skills and prospective to the board.

On behalf of the Board of Trustees I would like to say a big thank you to our outstanding volunteers who are our back bone and the team Ros, Amanda , Jen , Nick and Julia who give 100% everyday. From me personally it is a thank you to my fellow trustees for their support and commitment.



**Bingo night: raising funds for Treverbyn Community Trust**

# Our Trustees



Gill Wilson



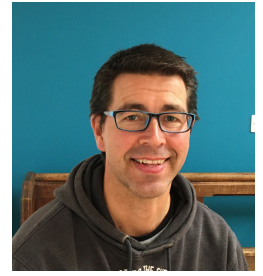
Donald Boag



Jane Elton



Carole Boag



Doug Stewart



Shaun Moore



Tony Davis



Caroline Moore



Jane Leopold

## Community Larder

Our Community Larder has continued to run since the closure of the main “Hub” in Roche in March 2023. Moving the operation back to Treverbyn Community Hall and utilising a smaller storage space allowed the charity to focus on the community of Treverbyn, served by a static larder open 6 1/2 hours across 4 days, this was supported by a change in Mobile larder days reducing it to just 2 days a week, reaching 4 different villages, some of which are without the provision of a local shop. This transition enabled TCT to continue supporting the most “in need” members of the local community.

The charity switched from Fareshare as a supplier under this transition as it saw the need for more fresh food to be available. Working with “Gleaning” we have been collecting fresh produce picked from local farmers where produce had been rejected by supermarkets due to cauliflower being too big or too small, or cucumbers being too wonky. Our fresh supply of produce is also supported by our Tuesday Growing sessions, where “home grown produce” has been grown and picked from the Community Garden over the last year.

Mobile visitors July 2023-June 24 =**1650**

Static larder visitor July 2023-June 2024=**670**

Donations received by visitors for the same period =**2611.06**

Other income=**£2122.41**

Food collected from supermarkets between July 2023-June 2024 =**417kg**

Grown produce from TCT Community Garden project = **78kg**

Fresh produce donated by “Gleaners between July 2023 -June 2024 =**159kg**



# Greenspace

GreenSpace – Volunteers impress every week with their approach to maintaining and improving the outdoor areas for people and nature. The battery mower and strimmer are utilised to keep up appearances and at the same time harvest resources for the composting system. The compost has been put to great use and the vegetable garden is now no dig from edge to edge and had another productive year. The soil structure is now incredible due to the soil life and the nutrient value of the produce is evident in the flavour. The Collaborative growers tend the area beautifully. 3Acres (as it has now been measured as) has also had volunteer attention throughout the year from coppicing to fire circle rejuvenation. That the road works have led to a hardstanding is of benefit for parking for mobility challenged volunteers or beneficiaries. The idea that the Really Lovely Van can also be parked there as a comfort vehicle was tested as part of a University of the third age tour.



## Growing

Complimenting the hard work of the Greenspace team, have been a relatively small group of likeminded locals keen to support other projects such as the Community Larder, each week a plan of preparing growing spaces, sowing seeds and caring for young plants before transferring to the main garden. Followed by dedicated nurturing until produce is ready for harvesting. Now in its second year the skills learned, and friendships made have created a wonderful session,

## Activities:

The Hall social activities:

This past year has seen great support at many social activities hosted at Treverbyn Community Hall. Our first Produce show in Sept 2023 following a successful year of growing saw winners of a variety of classes. Mamma Mia fundraising evening organised by regular hall hirer Tracie Baines who raised funds for United Response by running the London Marathon in 2023. A great evening was had by all feasting on traditional Greek food, music, dancing, film and a quiz.

Back by popular demand Bingo evenings have also been popular, By linking with Treverbyn Academy, joint fundraising has proven to be beneficial to both.

The popular Christmas Fayre and Christmas shopping trip to Exeter another popular festive event saw good numbers of attendees across the community. Raising vital funds for maintaining and general costs of running this hall. Supporting another charity Sally's Cat rescue a first for Treverbyn in hosting a family friendly dog show.

Activities such as Tai Chi Fitness classes, One Foot in the Clay's, Greenspace have continued.

We also provide Chair Exercise sessions which includes a lunch, an exercise class that has grown in numbers over the past year, on average we have 10 attendees a week. This session not only helps people get back into fitness at a level suited to those with mobility issues, but it creates friendships, helping to reduce loneliness and isolation in the community.

Monthly Brunch returned, getting the community together to enjoy delicious locally sourced ingredients, the food is cooked and served by staff and volunteers and raises vital funds for the running of The Hall.



## Art Cafe

Art Cafe An incredible year for the all-inclusive “Art Cafe”, a great example of neurodiverse individuals meeting in a safe environment, creating unique Art inspired by nature. From Home-schooled, to supported living, carers and parents and everything in between. A success of The Halls ethos in being “The Hall for All”. Accessible and affordable Art in the St Austell area is much lower than other areas of Cornwall, St Austell is the second highest town with deprivation levels at 62.2%, falling from 69.2% in 2011 (2021 Census). Data in 2023 shows just over 1700 children across Cornwall being “home-schooled”. Being able to host this weekly activity has a true meaningful impact on our visitors. Feeling safe, welcome, included and free to express as individuals and as a group gives people hope. At just £5 a session and a small pot of funding in 2023 from our local County Councillor Matt Luke TCT has been able to provide this affordable session open to all.

*“Coming to Treverbyn Art Cafe helps me feel welcome and able to express myself through art that secondary school didn't”.*

Art Cafe took to the road this Summer for a taster session expanding the minds of our regulars and attracting new visitors. Par beach was the location, a short forage across the beach followed by inspired minds creating individual pieces of Art. With funding we hope to bring more opportunities to other villages encouraging everyone to give Art a go.

This year had also seen an increase in home schooled youngsters and adults in supported living.

Our regular Collins Friendship Cafe opens alongside the Art Cafe offering homemade cakes and refreshments met with a warm welcome by our volunteers.

## Repair cafe:

The Really lovely van as a mobile workshop has covered nearly 1000miles and visited 57 locations. Alongside repairs for local people here at the workshop in Carloggas nearly 300 items have been repaired. The funders were so happy with the end of project webinar that they additionally funded radio interviews with BBC Cornwall and Rewind Radio, a West Briton article, and a mention on ITVs Westcountry News. Repair café outings to home education groups alongside the Chemistry outreach continue.



## DOFE:



## Duke Of Edinburgh

A hugely successful (second attempt) at the Silver expedition across Bodmin Moor demonstrated the team's resilience and skill. A huge thank you to Rachael for wonderful guidance of the group in the planning and for being the mobile support vehicle for the duration of their route. The Cornwall wide aspect has been a challenge and thanks are again due to Rachael for the administrative, and geographical, chasing of existing and new participants. We are hopeful for new sign ups to maintain momentum into next year.

## Chemistry workshops

Linking all of the above projects has been the Royal Society of Chemistry funded: REDOX of Renewable Energy. Biochar production educates on local resilience and building soil. The repair café features batteries and corrosion. Over 20 Home Education groups have booked the van to attend their sessions. The Really Lovely Van showcases lithium battery charging by solar and the methanol fuel cell. 96 beneficiaries and counting have attended the workshop demystifying the role of electrons in the natural world with practical and useful demonstrations with everyday applications.

## ParkPlay:

ParkPlay continues to thrive, both in numbers and enthusiasm. Essential to the success is the projects lead Karen Edens, dedicated, passionate and full of love for bringing our the best in young people and her team of volunteers.

Merging with Treverbyn Academy the project is delivered in the safe and secure grounds of the academy, meeting back at The Hall for refreshments.

Great friendships are forged and this continues through many of the children's school journeys.





Open mic evening

## Volunteering

A special thank you to our team of dedicated volunteers who support in many aspects of TCT, covering everything from Community Larder, Cafe and admin, to events, marketing, finance, specific projects such as Greenspace and DofE and sessions such as ParkPlay and monthly brunch. Our volunteers are the back bone of the charity and without them TCT would not be able to deliver half of our current projects. Volunteering can be such a rewarding experience, a great way to meet people in the community and make friendships.

## Warm Hub

With continued funding in 2023 The Hall has been able to open as a Warm Hub offering a safe space, hot food, refreshments and activities created to support the improvement of mental health, mobility and general fitness. This has been achieved over 4 days a week for 50 weeks, with NHS services strained, referrals to organisations in high demand for help with utilities, housing, health care, employment and training, small grass route charities have become hubs in the heart of communities providing a "wrap around" care package. Having set up support systems during the COVID19 outbreak TCT has been well equipped with staff and Volunteers adequately trained on crisis support to provide the initial engagement to many in the community.

Individuals supported in 2023/24=126

## Micro Library

TCT also plays host to one of ?? mobile community libraries. With a good selection of fiction, non fiction, craft, autobiography's, children and teen books available there is something for everyone.

User numbers from July 2023-June 2024.

For more information or to sign up to the library follow the link below. Please remember to select Treverbyn Micro Library and help to keep ours running.

<https://www.cornwall.gov.uk/libraries-museums-and-archives/libraries/join-the-library/#form>



Trevfest 2023



**Family friendly dog show 2024**



**Another year of 5 star food safety rating**



**Charity fundraising event**



**Ray, Linda and Luke regular volunteers**



**Bunting making workshop during a "Warm hub" session**



**Macmillan coffee morning**



**Keen growers on the Tuesday session**

Registered charity number  
1186284  
Company number  
CE019546

Treverbyn Community Trust CIO

Report and Unaudited Accounts

30 June 2024

## Treverbyn Community Trust CIO

### Independent Examiners's Report to the Trustees of Treverbyn Community Trust

We report on the accounts of the charity for the year ended 30 June 2024 which are set out on the following pages.

#### Respective responsibilities of trustee and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to our attention.

#### Basis of independent examiner's report

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

#### Independent examiner's statement

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

(1) which gives us reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

(2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Bennett Jones & Co  
Chartered Accountants  
22 Victoria Road  
St Austell  
Cornwall  
PL25 4QD

26/11/2024 (Date)

**Treverbyn Community Trust CIO**  
**Statement of Financial Activities**  
**for the year ended 30 June 2024**

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>Incoming resources</b>				
<i>Voluntary income:</i>				
Donations and grants	9,379	83,297	92,676	111,538
Capital grant released		28,432	28,432	28,432
<i>Activities for generating funds:</i>				
Fundraising activities	-		-	-
Investment income	3,893		3,893	1,875
<i>Charitable activities:</i>				
Hall fees, cafe income etc	11,095	-	11,095	51,626
<b>Total incoming resources</b>	<u>24,367</u>	<u>111,729</u>	<u>136,096</u>	<u>193,471</u>
<b>Resources expended</b>				
<i>Cost of generating funds</i>	140	1,600	1,740	7,095
<i>Charitable activities</i>	76,804	108,059	184,863	208,454
<i>Governance costs</i>	879	2,070	2,949	2,227
<b>Total resources expended</b>	<u>77,823</u>	<u>111,729</u>	<u>189,552</u>	<u>217,776</u>
<b>Net incoming resources before other recognised gains</b>	(53,456)	-	(53,456)	(24,305)
<b>Transfer in from Treverbyn Community Hall</b>	-	-	-	-
<b>Net movement in funds</b>	(53,456)	-	(53,456)	(24,305)
<b>Reconciliation of Funds</b>				
Total Funds brought forward	137,028	-	137,028	161,333
Total Funds carried forward	<u>83,572</u>	<u>-</u>	<u>83,572</u>	<u>137,028</u>

**Treverbyn Community Trust CIO**

Registered charity number: 1186284  
Company number: CE019546  
Balance Sheet  
as at 30 June 2024

	Notes	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	2	253,915	285,027
<b>Current assets</b>			
Debtors	3	4,164	20,563
Cash at bank and in hand		127,130	187,672
		131,294	208,235
<b>Creditors: amounts falling due within one year</b>	4	(57,312)	(83,477)
<b>Net current assets</b>		73,982	124,758
<b>Total assets less current liabilities</b>		327,897	409,785
<b>Creditors: amounts falling due after more than one year</b>	5	(244,325)	(272,757)
<b>Net assets</b>		<u>83,572</u>	<u>137,028</u>
<b>Capital and reserves</b>			
Unrestricted funds		83,572	137,028
<b>Total funds</b>		<u>83,572</u>	<u>137,028</u>

The trustees are satisfied that the charity is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

There has been no requirement for the charity to obtain an audit in accordance with section 476 of the Act.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Trustee

Approved by the board on 26/11/2024 (Date)

C P Wilson

C P WILSON

**Treverbyn Community Trust CIO**  
**Notes to the Accounts**  
**for the year ended 30 June 2024**

**1 Accounting policies**

***Basis of preparation***

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

***Fund accounting***

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Management Committee for a particular purpose.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through terms of an appeal.

***Incoming resources***

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Investment income is included when receivable.

Incoming resources from charitable trading activity are accounted for when earned.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

***Resources expended***

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

**Treverbyn Community Trust CIO**  
**Notes to the Accounts**  
**for the year ended 30 June 2024**

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Leasehold land and building improvements	over the remaining term of the lease
Plant and machinery	over 3 years
Motor vehicles	over 5 years

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

***Provisions***

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

***Pensions***

Contributions to defined contribution plans are expensed in the period to which they relate.

**Treverbyn Community Trust CIO**  
**Notes to the Accounts**  
**for the year ended 30 June 2024**

**2 Tangible fixed assets**

	Building improvements £	Plant and machinery etc £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 July 2023	324,752	18,037	96,741	439,530
At 30 June 2024	<u>324,752</u>	<u>18,037</u>	<u>96,741</u>	<u>439,530</u>
<b>Depreciation</b>				
At 1 July 2023	97,436	16,749	40,318	154,503
Charge for the year	10,476	1,288	19,348	31,112
At 30 June 2024	<u>107,912</u>	<u>18,037</u>	<u>59,666</u>	<u>185,615</u>
<b>Net book value</b>				
At 30 June 2024	<u>216,840</u>	-	<u>37,075</u>	<u>253,915</u>
At 30 June 2023	<u>227,316</u>	<u>1,288</u>	<u>56,423</u>	<u>285,027</u>

<b>3 Debtors</b>	<b>2024</b> £	<b>2023</b> £
Trade debtors	4,038	19,501
Other debtors	126	1,062
	<u>4,164</u>	<u>20,563</u>

<b>4 Creditors: amounts falling due within one year</b>	<b>2024</b> £	<b>2023</b> £
Trade creditors	7,290	3,594
Grants received in advance	47,490	78,725
Deposits received in advance	1,158	1,158
Other taxes and social security costs	1,374	-
	<u>57,312</u>	<u>83,477</u>

Grants received in advance refers to grant funding applied for and received by the end of the year but not yet expended on the particular project.

<b>5 Creditors: amounts falling due after one year</b>	<b>2024</b> £	<b>2023</b> £
Balance of capital grant	<u>244,326</u>	<u>272,757</u>

**Treverbyn Community Trust CIO**  
**Notes to the Accounts**  
**for the year ended 30 June 2024**

**6 Designation of funds**

Restricted Funds do not form part of the charity reserves at present. Any specific grants applied for and received, but not wholly spent at the Balance Sheet date will be required for defined spending in the subsequent accounting period and as such are disclosed as part of Creditors: Amounts falling due within one year.

**7 Other information**

Treverbyn Community Trust is a Charitable Incorporated Organisation and is based at Treverbyn Road, Treverbyn, near Stenalees PL26 8TL in Cornwall. It is registered at Companies House in England & Wales and also with the Charity Commission.

**Treverbyn Community Trust CIO**  
**Notes to the Accounts**  
**for the year ended 30 June 2024**

8 Total resources expended	Cost of generating £ funds	Charitable £ activities	£ Governance	2024 £	2023 £
<b>Costs directly allocated to activities</b>					
Cafe purchases		3,802		3,802	5,109
Food bag costs and consumables		6,731		6,731	2,234
Activity costs		1,428		1,428	1,358
Project delivery		(290)		(290)	2,839
Crisis grant		1,024		1,024	2,024
Repair café		3,819		3,819	1,544
Camping costs		584		584	2,783
Staff training and welfare		1,190		1,190	3,871
Uniform and protective clothing		419		419	239
Rent and rates		1,195		1,195	2,745
Light and heat		5,764		5,764	4,710
Garden expenses		882		882	2,431
Cleaning and waste removal		1,463		1,463	926
Insurance		2,659		2,659	3,657
Software		3,504		3,504	2,555
Repairs and maintenance		5,472		5,472	7,730
Depreciation		31,112		31,112	33,577
Provision for bad debts		1,000		1,000	-
Accountancy fees		3,130		3,130	3,400
Other legal and professional costs		-	803	803	-
<b>Support costs allocated to activities</b>					
Wages and salaries	1,600	77,308	1,600	80,508	93,755
Session staff		19,685		19,685	14,220
Pensions		-		-	-
Temporary staff and recruitment		120		120	-
Volunteer expenses		1,416		1,416	8,732
Travel and subsistence		601		601	1,368
Van running costs		6,233		6,233	3,809
Telephone		719	80	799	774
Postage		54	6	60	24
Stationery and printing		1,544	321	1,865	1,540
Subscriptions and licences		1,179		1,179	2,638
Bank charges			139	139	187
Interest payable				-	10
Fundraising consultants	140			140	5,495
Advertising		1,077		1,077	1,429
Sundry		39		39	63
	1,740	184,863	2,949	189,552	217,776

**Treverbyn Community Trust CIO**  
**Detailed profit and loss account**  
**for the year ended 30 June 2024**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Income</b>		
Revenue grants	83,297	97,311
Capital grant released	28,432	28,432
Activities	4,753	9,974
General donations	9,379	14,227
Serviced room use	538	30,619
Luvly van hire	1,404	292
Café and bar	4,777	4,266
Charity shop and Food Bag sales	266	7,752
Renewable Heat Incentive income	683	743
Sales discounts	(1,326)	(2,020)
	<u>132,203</u>	<u>191,596</u>
<b>Direct costs</b>		
Cafe and bar purchases	3,802	5,109
Food bag costs	6,731	2,234
Activity costs	1,428	1,358
Project delivery	(290)	2,839
Crisis grant	1,024	2,024
Repair café	3,819	1,544
Camping costs	584	2,783
Van running costs	6,233	3,809
	<u>23,331</u>	<u>21,700</u>
<b>Administrative expenses</b>		
Employee costs:		
Wages and salaries	80,508	93,755
Session staff	19,685	14,220
Temporary staff and recruitment	120	-
Staff training and welfare	1,190	3,871
Uniform and protective clothing	419	239
Volunteer expenses	1,416	8,732
Travel and subsistence	601	1,368
	<u>103,939</u>	<u>122,185</u>
Premises costs:		
Rent and rates	1,195	2,745
Light and heat	5,764	4,710
Garden expenses	882	2,431
Waste removal and cleaning	1,463	926
	<u>9,304</u>	<u>10,812</u>

**Treverbyn Community Trust CIO**  
**Detailed profit and loss account**  
**for the year ended 30 June 2024**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
General administrative expenses:		
Telephone and fax	799	774
Postage	60	24
Stationery and printing	1,865	1,540
Subscriptions and licences	1,179	2,638
Bank charges	139	187
Insurance	2,659	3,657
Software	3,504	2,555
Repairs and maintenance	5,472	7,730
Depreciation	31,112	33,577
Bad debts	1,000	-
Sundry expenses	39	63
	<u>47,828</u>	<u>52,745</u>
Legal and professional costs:		
Accountancy fees	3,130	3,400
Fundraising consultants	140	5,495
Advertising and PR	1,077	1,429
Other legal and professional	803	-
	<u>5,150</u>	<u>10,324</u>
	<u>166,221</u>	<u>196,066</u>

**TREVERBYN COMMUNITY TRUST**

England & Wales - Charity number 1186284

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# Accounts

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# TREVERBYN COMMUNITY TRUST

## Annual Report 2022– 2023



### Our Charitable Objectives

The objectives of the CIO are to establish and run a community hall and to promote, for the benefit of the community of the Parish of Treverbyn without discrimination, The Charity provides facilities for recreation or other leisure time occupation. This includes individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or the wider public in the interests of social welfare and with the objective of improving life conditions for everyone in the community.

### Trustees for 2023

Gill Wilson	Chair	Jane Cox	Secretary
Donald Boag	Treasurer	Doug Stewart	
Tammy Barter	Safeguarding	Carole Boag	

*In some ways Covid is just a memory. The new normal is here bringing its own challenges for TCT .In March when the lease was due for renewal at the community larder hub in Roche it was decided to bring the storage and distribution of food plus the mobile van to the hall . Thanks to the tremendous effects of staff and volunteers working together, re jiggling spaces it was squeezed in. The larder continues to support the community and is needed even more with the rising cost of living which is effecting us all .*

*This year has seen the growth of various projects and activities we offer to everyone. To secure the future of TCT we are actively seeking grant funding in a competitive market . As chairperson I would like to personally thank Amanda , Jen , Nick and Julie who give 100% everyday , to our dedicated volunteers who keep us afloat and to my fellow trustees for their on going support . Recently 3 of our Trustees have sadly resigned Paul Brown who has been with us from the beginning of TCT ,Chris Starnes and Louise Lambert . If you are interested in joining the Board please speak to one of us .*

## TREVERBYN COMMUNITY HALL:

The Hall has been a hive of activity in the past year keeping the team busy. Crisis support continues to be a top priority for the Trust, With funding from Volunteer Cornwall The Hall opened its doors as a Warm Hub, offering support services a place to work from whilst visitors come to seek support in utilities, CAB services, Debt and Mental Health support. Whilst at The Hall visitors can access food support, clothing, crisis grants and advice from experienced staff. Room hire has increased this past year with the NHS, Homestart Kernow and other organisations having regular main hall hire. All these organisations were impressed with the hall, staff, volunteers and how much we have to offer.



The Community Larder since moving from its base in Roche has continued to be in demand, the team have worked with volunteers ensuring food support reaches as many people as it can. Community mobile larder visitors stand at 3324 so far this year and surplus food collected from supermarkets stands at over 47kg since March 27th 2023. Our volunteers continue to help with all aspects of the Larder, engaging with visitors to make them feel at ease when visiting. The new food shop in reception and on the community larder van selling non-perishables at £3.00 for 6 items has been welcomed by many visitors and continues to be used weekly.

Activities and events are on the increase, The team worked hard and jointly with St Peters Church, Treverbyn Academy and Treverbyn Village Show bringing back the annual fundraiser Trevfest. Although wet and windy the day was a success, broadcasted through St Austell Bay Radio in their partnership with chaos radio. Staff, Volunteers and organisations had their say in interviews showcasing their organisations and projects. Meal nights such as a Mexican evening and Heritage and Hope gave an opportunity to engage with the community and volunteers, attracting 40 people sharing great food, stories, vision for the future and playing games of a past era. Social activities are an integral part of TCT ethos especially important with many people in the community suffering isolation and loneliness. We are planning more of these evenings for the coming year.

**VOLUNTEERS:** This year as ever, our volunteers at the hall have been amazing, supporting us on the community larder, reception, greenspace, gardening, café, events and workshops. We currently have 60 volunteers supporting us in these areas and could not deliver these without them. The trusts policies have recently been reviewed and have now been finalised. We therefore will be doing a group induction/volunteer get together with all our volunteers very shortly and welcome new volunteers to join us.

Staff – The small team have been busy keeping initiatives running and pre-empting future needs. We'd find it impossible without our phenomenal volunteers! Volunteer presence has been an incredibly helpful constant throughout the year and regular help on reception, café, community larder, events repair van, team building days, greenspace, maintenance, men's shed and Art Club.

## GRANTS-

Lidl funding now secured, the team have plans to improve the Kitchen with an extractor hood, Grill, new shelves, outdoor cooking facilities and equipment enabling the kitchen to reach its full potential. We hope to have cooking sessions, provide catering for events and workshops generating income for TCH, and have the cafe open on more days serving the community with a safe social space.

## TIME AFTER TIME – Repair cafe

Mobile Repair Cafe on RLV – Since its high profile beginning in May at the Eden projects 'Volunteer for Communities' weekend, the Hubbub VMO2 'TimeAfterTime' Mobile Repair Café in the RLV has visited 21 locations. Of these the West of England Steam Rally was a highlight. Halfway through this 12month project we have reached 968 people with 80 volunteer hours, fixed 45 items (from an ebike to a PS3) and seen the FairPhone taken apart and reassembled 116 times. The project has been on Radio Cornwall twice, once live, Chaos radio during TrevFest and in the Cornish Guardian. The project is now halfway through and future plans include tool kits for new village repair cafes e.g. Trewoon, St Dennis, Probus and Tregony. An awning has also now been fitted by WildEarthCampers to season extend the repair service and other functions of the Really Lovely Van.



## COOLABRATIVE GROWING

The Collaborative Growing Project has been running since February this year. The aim of the project is to bring locals together in the production of vegetables, fruits and herbs using organic & no-dig methods.

To date we have engaged with 16 people aging from 4 to over 70yrs in every aspect of food growing from seed sowing to harvesting. The produce has supplemented the Commuunity Larder and The Hall's kitchen when peparing and cooking meals for activities and events. In each session there is plenty of discussion and shared learning that goes on around topics such as pests, soil health, plant health, plant support. The sessions are always fun and relaxed. Spin off projects from this include the Treverbyn Autumn show where we plan to run workshops including food preservation methods. Our future plans include increasing the growing season through undercover production.



## GREENSPACE

Greenspace has seen the usual fun and reliable workforce keeping the grounds in order and looking and functioning well. The pristine entrance is due in no small part to Steven's professional wielding of his new pressure washer. The veg patch is 10cm deeper all over due to 2 Compost donations from the GreenWaste Company totalling 4.6 tons. Half delivered by Ben Sanders, thank you! An unexpected benefit of hosting Repair Cafés in pub carparks has been their donations of inoperable stainless-steel units for our Community Garden thank you Probus and Trewoon.

## TEAM BUILDING OPPORTUNITIES

Team Building Days – Both the community Garden and 5Acres have seen the start of a hopefully growing initiative – Outdoor and Nature based team building days. Cornwall Council Housing blitzed the garden to do list with gravel and woodchip shifting as well as weeding and wood splitting. Many hands made work light and entertaining. For the NHS CMHT Josh and I put on Tree planting, Natural Art and Survival fire lighting over at 5Acres.

## REALLY LOVLEY VAN –

Minorca Lane trips on Mondays with Bugle Library of Things have seen a wonderful array of useful homely items, homemade cakes/light-bites and the idea of digital access/WEEE repair brought to residents. Hi9 have been present on several occasions showcasing and test running their development of ChatAssist and the application of AI for social concern in general.

## ART CAFE

Art Cafe is a weekly creative art group.

We welcome everyone to participate in our weekly art activities whether you have experience in art or not .

We provide a safe space for individuals to make friends and have fun .

Art activities include painting ,drawing ,puppet making , sculpture making ,paper mache ,shadow puppetry, cave painting with ochre ,flower pounding , body painting ,collage making ,sculpture making with willow.

It's all about just being you and having a go we put an emphasis on art as a process providing the help and support for individuals to create in their own unique way.

We are committed to being as sustainable and environmental as possible using art materials donated by the local community and upcycling many unrecyclable items so far the wackiest have included COVID face shields for projection storytelling session. Throughout the summer months and as much as possible sessions have taken place outside in the Green space area.

Art is all around us in the natural world and so the changing seasons have influenced sessions.

We have formed a collaboration with the Manshed group.

Collaborative art sessions include cave painting with ochre and upcycling an old tent since this summer many people have painted onto the tent which we hope in the spring to use as an extra space to create under .

Future projects include a collaborative community Action Painting session art,painting assault course .

## THE GREAT OUTDOORS

Since September 2022, we have run 16 fortnightly walks across Dartmoor and Cornwall, engaging 59 young people in total. In November, we became the only DofE licenced community group in Cornwall. In January, we ran a 5-day residential at YHA Dartmoor and introduced family walks, engaging 47 individuals in the John Muir scheme. In April, we ran our first ever 35-mile team in the Army's Ten Tors Challenge, followed by Bronze and Silver DofE expeditions for 24 young people this summer as well as sessions with Porthpean Outdoors and tall ship sailing days with Island Trust.

Changes to the volunteer team have lead TCT to re-evaluate the future of the Great Outdoors series, it is likely Ten Tors will not be offered but DofE and John Muri will continue under the lead of Nick Waitz who is experianced in outdoor and science education. A celebration event took place in October giving an opportunity to recognise the achievements of these young people.

For more information on both DofE and John Muir please contact [nick@thehall.org.uk](mailto:nick@thehall.org.uk)



## ARTS

Over the last 12 months, in partnership with Hall for Cornwall, we have run 54 hours of arts workshops, visited 8 theatre shows, galleries or museums, offered work experience to 13 young people and enabled 25 to achieve or be working towards their Bronze or Silver Arts Awards. 51 young people in total engaged with these activities and it was also really lovely to have been able to have included families in some of the theatre trips too. We have had fantastic feedback from HfC on the progress of our young people and their general attitude to the Arts.

## Treverbyn Community Trust

Treverbyn Road, Stenalees, St Austell PL26 8TL

Tel: 01726 858657

email: [info@thehall.org.uk](mailto:info@thehall.org.uk)

web: [www.thehall.org.uk](http://www.thehall.org.uk)

Charity registration 1186284

Registered charity number  
1186284  
Company number  
CE019546

Treverbyn Community Trust CIO  
Report and Unaudited Accounts

30 June 2023

## Treverbyn Community Trust CIO

### Independent Examiners's Report to the Trustees of Treverbyn Community Trust

We report on the accounts of the charity for the year ended 30 June 2023 which are set out on the following pages.

#### Respective responsibilities of trustee and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

- examine the accounts under section 145 of the 2011 Act;
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- to state whether particular matters have come to our attention.

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(1) which gives us reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

(2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



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Cornwall  
PL25 4QD

22/4/24 (Date)

**Treverbyn Community Trust CIO**  
**Statement of Financial Activities**  
**for the year ended 30 June 2023**

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>Incoming resources</b>				
<i>Voluntary income:</i>				
Donations and grants	14,227	97,311	111,538	231,110
Capital grant released		28,432	28,432	28,432
<i>Activities for generating funds:</i>				
Fundraising activities	-		-	-
Investment income	1,875		1,875	115
<i>Charitable activities:</i>				
Hall fees, cafe income etc	51,626	-	51,626	40,151
<b>Total incoming resources</b>	<u>67,728</u>	<u>125,743</u>	<u>193,471</u>	<u>299,808</u>
<b>Resources expended</b>				
<i>Cost of generating funds</i>	5,495	1,600	7,095	2,750
<i>Charitable activities</i>	86,422	122,022	208,454	292,498
<i>Governance costs</i>	116	2,121	2,227	4,774
<b>Total resources expended</b>	<u>92,033</u>	<u>125,743</u>	<u>217,776</u>	<u>300,022</u>
<b>Net incoming resources before other recognised gains</b>	(24,305)	-	(24,305)	(214)
<b>Transfer in from Treverbyn Community Hall</b>	-	-	-	30,447
<b>Net movement in funds</b>	(24,305)	-	(24,305)	30,233
<b>Reconciliation of Funds</b>				
Total Funds brought forward	161,333	-	161,333	131,100
Total Funds carried forward	<u>137,028</u>	<u>-</u>	<u>137,028</u>	<u>161,333</u>

**Treverbyn Community Trust CIO**

**Registered charity number:** 1186284  
**Company number:** CE019546  
**Balance Sheet**  
**as at 30 June 2023**

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	2	285,027	310,342
<b>Current assets</b>			
Debtors	3	20,563	6,819
Cash at bank and in hand		187,672	231,002
		<u>208,235</u>	<u>237,821</u>
<b>Creditors: amounts falling due within one year</b>	4	(83,477)	(85,642)
<b>Net current assets</b>		<u>124,758</u>	<u>152,179</u>
<b>Total assets less current liabilities</b>		<u>409,785</u>	<u>462,521</u>
<b>Creditors: amounts falling due after more than one year</b>	5	(272,757)	(301,188)
<b>Net assets</b>		<u>137,028</u>	<u>161,333</u>
<b>Capital and reserves</b>			
Unrestricted funds	6	137,028	161,333
<b>Total funds</b>		<u>137,028</u>	<u>161,333</u>

The trustees are satisfied that the charity is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

There has been no requirement for the charity to obtain an audit in accordance with section 476 of the Act.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Trustee

*Amilson*  
Approved by the board on 21.4.24 (Date)

**Treverbyn Community Trust CIO**  
**Notes to the Accounts**  
**for the year ended 30 June 2023**

**1 Accounting policies**

***Basis of preparation***

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

***Fund accounting***

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Management Committee for a particular purpose.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through terms of an appeal.

***Incoming resources***

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Investment income is included when receivable.

Incoming resources from charitable trading activity are accounted for when earned.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

***Resources expended***

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

**Treverbyn Community Trust CIO**  
**Notes to the Accounts**  
**for the year ended 30 June 2023**

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Leasehold land and building improvements	over the remaining term of the lease
Plant and machinery	over 3 years
Motor vehicles	over 5 years

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

***Provisions***

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

***Pensions***

Contributions to defined contribution plans are expensed in the period to which they relate.

**Treverbyn Community Trust CIO**  
**Notes to the Accounts**  
**for the year ended 30 June 2023**

**2 Tangible fixed assets**

	<b>Building improvements</b>	<b>Plant and machinery etc</b>	<b>Motor vehicles</b>	<b>Total</b>
	£	£	£	£
<b>Cost</b>				
At 1 July 2022	324,752	18,037	88,479	431,268
Additions	-	-	8,262	8,262
At 30 June 2023	<u>324,752</u>	<u>18,037</u>	<u>96,741</u>	<u>439,530</u>
<b>Depreciation</b>				
At 1 July 2022	86,960	12,798	21,168	120,926
Charge for the year	10,476	3,951	19,150	33,577
At 30 June 2023	<u>97,436</u>	<u>16,749</u>	<u>40,318</u>	<u>154,503</u>
<b>Net book value</b>				
At 30 June 2023	<u>227,316</u>	<u>1,288</u>	<u>56,423</u>	<u>285,027</u>
At 30 June 2022	<u>237,792</u>	<u>5,239</u>	<u>67,311</u>	<u>310,342</u>

<b>3 Debtors</b>	<b>2023</b>	<b>2022</b>
	£	£
Trade debtors	19,501	1,496
Other debtors	1,062	5,323
	<u>20,563</u>	<u>6,819</u>

<b>4 Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
	£	£
Trade creditors	3,594	5,298
Grants received in advance	78,725	79,969
Deposits received in advance	1,158	375
	<u>83,477</u>	<u>85,642</u>

Grants received in advance refers to grant funding applied for and received by the end of the year but not yet expended on the particular project.

<b>5 Creditors: amounts falling due after one year</b>	<b>2023</b>	<b>2022</b>
	£	£
Balance of capital grant	<u>272,757</u>	<u>301,188</u>

**Treverbyn Community Trust CIO**  
**Notes to the Accounts**  
**for the year ended 30 June 2023**

<b>6 Designation of funds</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Provision for future maintenance and improvements	10,000	10,000
Provision for salaries	37,000	37,000
At 30 June 2023	<u>47,000</u>	<u>47,000</u>

These funds form part of Unrestricted Reserves on the Balance Sheet.

Restricted Funds do not form part of the charity reserves at present. Any specific grants applied for and received, but not wholly spent at the Balance Sheet date will be required for defined spending in the subsequent accounting period and as such are disclosed as part of Creditors: Amounts falling due within one year.

**7 Other information**

Treverbyn Community Trust is a Charitable Incorporated Organisation and is based at Treverbyn Road, Treverbyn, near Stenalees PL26 8TL in Cornwall. It is registered at Companies House in England & Wales and also with the Charity Commission.

Treverbyn Community Trust CIO  
Notes to the Accounts  
for the year ended 30 June 2023

8 Total resources expended	Cost of generating £ funds	Charitable £ activities	£ Governance	2023 £	2022 £
<b>Costs directly allocated to activities</b>					
Cafe purchases		5,109		5,109	2,226
Weekly bulk food purchases		-		-	12,843
Food bag costs and consumables		2,234		2,234	4,032
Activity costs		1,358		1,358	-
Project delivery		2,839		2,839	28,478
Crisis grant		2,024		2,024	2,952
Repair café		1,544		1,544	-
Camping costs		2,783		2,783	-
Newsletter costs		-		-	1,115
Staff training and welfare		3,871		3,871	3,296
Uniform and protective clothing		239		239	1,098
Rent and rates		2,745		2,745	12,142
Light and heat		4,710		4,710	8,479
Garden expenses		2,431		2,431	116
Cleaning and waste removal		926		926	1,132
Insurance		3,657		3,657	2,235
Software		2,555		2,555	1,693
Repairs and maintenance		7,730		7,730	3,959
Depreciation		33,577		33,577	31,925
Accountancy fees		3,370	30	3,400	3,186
<b>Support costs allocated to activities</b>					
Wages and salaries	1,600	90,555	1,600	93,755	145,459
Session staff		14,220		14,220	14,809
Temporary staff and recruitment		-		-	70
Volunteer expenses		8,732		8,732	2,185
Travel and subsistence		1,368		1,368	1,774
Van running costs		3,809		3,809	4,413
Telephone		697	77	774	1,264
Postage		22	2	24	71
Stationery and printing		1,219	321	1,540	1,421
Subscriptions and licences		2,638		2,638	177
Bank charges			187	187	156
Interest payable			10	10	-
Fundraising consultants	5,495			5,495	
Advertising		1,429		1,429	5,850
Sundry		63		63	1,466
	7,095	208,454	2,227	217,776	300,022

**Treverbyn Community Trust CIO**  
**Detailed profit and loss account**  
**for the year ended 30 June 2023**

	2023	2022
	£	£
<b>Income</b>		
Revenue grants	97,311	222,624
Capital grant released	28,432	28,432
Activities	9,974	3,926
General donations	14,227	8,486
Serviced room use	30,619	25,259
Luvly van hire	292	-
Cafe	4,266	2,710
Charity shop and Food Bag sales	7,752	7,856
Renewable Heat Incentive income	743	1,782
Sales discounts	(2,020)	(1,382)
	<u>191,596</u>	<u>299,693</u>
<b>Direct costs</b>		
Cafe purchases	5,109	2,226
Weekly bulk food purchases	-	12,843
Food bag costs	2,234	4,032
Activity costs	1,358	-
Project delivery	2,839	28,478
Crisis grant	2,024	2,952
Repair café	1,544	-
Camping costs	2,783	-
Van running costs	3,809	4,413
Newsletter costs	-	1,115
	<u>21,700</u>	<u>56,059</u>
<b>Administrative expenses</b>		
Employee costs:		
Wages and salaries	93,755	145,459
Session staff	14,220	14,809
Temporary staff and recruitment	-	70
Staff training and welfare	3,871	3,296
Uniform and protective clothing	239	1,098
Volunteer expenses	8,732	2,185
Travel and subsistence	1,368	1,774
	<u>122,185</u>	<u>168,691</u>
Premises costs:		
Rent and rates	2,745	12,142
Light and heat	4,710	8,479
Garden expenses	2,431	116
Waste removal and cleaning	926	1,132
	<u>10,812</u>	<u>21,869</u>

**Treverbyn Community Trust CIO**  
**Detailed profit and loss account**  
**for the year ended 30 June 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
General administrative expenses:		
Telephone and fax	774	1,264
Postage	24	71
Stationery and printing	1,540	1,421
Subscriptions and licences	2,638	177
Bank charges	187	156
Insurance	3,657	2,235
Software	2,555	1,693
Repairs and maintenance	7,730	3,959
Depreciation	33,577	31,925
Sundry expenses	63	1,466
	<u>52,745</u>	<u>44,367</u>
Legal and professional costs:		
Accountancy fees	3,400	3,186
Fundraising consultants	5,495	-
Advertising and PR	1,429	5,850
	<u>10,324</u>	<u>9,036</u>
	<u>196,066</u>	<u>243,963</u>

Registered charity number  
1186284  
Company number  
CE019546

Treverbyn Community Trust CIO  
Report and Unaudited Accounts

30 June 2023

## Treverbryn Community Trust CIO

### Independent Examiners's Report to the Trustees of Treverbryn Community Trust

We report on the accounts of the charity for the year ended 30 June 2023 which are set out on the following pages.

#### Respective responsibilities of trustee and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to our attention.

#### Basis of independent examiner's report

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

#### Independent examiner's statement

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

(1) which gives us reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

(2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Bennett Jones & Co  
Chartered Accountants  
22 Victoria Road  
St Austell  
Cornwall  
PL25 4QD

22/4/24 (Date)

**Treverbyn Community Trust CIO**  
**Statement of Financial Activities**  
**for the year ended 30 June 2023**

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>Incoming resources</b>				
<i>Voluntary income:</i>				
Donations and grants	14,227	97,311	111,538	231,110
Capital grant released		28,432	28,432	28,432
<i>Activities for generating funds:</i>				
Fundraising activities	-		-	-
Investment income	1,875		1,875	115
<i>Charitable activities:</i>				
Hall fees, cafe income etc	51,626	-	51,626	40,151
<b>Total incoming resources</b>	<u>67,728</u>	<u>125,743</u>	<u>193,471</u>	<u>299,808</u>
<b>Resources expended</b>				
<i>Cost of generating funds</i>	5,495	1,600	7,095	2,750
<i>Charitable activities</i>	86,422	122,022	208,454	292,498
<i>Governance costs</i>	116	2,121	2,227	4,774
<b>Total resources expended</b>	<u>92,033</u>	<u>125,743</u>	<u>217,776</u>	<u>300,022</u>
<b>Net incoming resources before other recognised gains</b>	(24,305)	-	(24,305)	(214)
<b>Transfer in from Treverbyn Community Hall</b>	-	-	-	30,447
<b>Net movement in funds</b>	(24,305)	-	(24,305)	30,233
<b>Reconciliation of Funds</b>				
Total Funds brought forward	161,333	-	161,333	131,100
Total Funds carried forward	<u>137,028</u>	<u>-</u>	<u>137,028</u>	<u>161,333</u>

**Treverbyn Community Trust CIO**

**Registered charity number:** 1186284  
**Company number:** CE019546  
**Balance Sheet**  
**as at 30 June 2023**

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	2	285,027	310,342
<b>Current assets</b>			
Debtors	3	20,563	6,819
Cash at bank and in hand		187,672	231,002
		<u>208,235</u>	<u>237,821</u>
<b>Creditors: amounts falling due within one year</b>	4	(83,477)	(85,642)
<b>Net current assets</b>		<u>124,758</u>	<u>152,179</u>
<b>Total assets less current liabilities</b>		<u>409,785</u>	<u>462,521</u>
<b>Creditors: amounts falling due after more than one year</b>	5	(272,757)	(301,188)
<b>Net assets</b>		<u>137,028</u>	<u>161,333</u>
<b>Capital and reserves</b>			
Unrestricted funds	6	137,028	161,333
<b>Total funds</b>		<u>137,028</u>	<u>161,333</u>

The trustees are satisfied that the charity is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

There has been no requirement for the charity to obtain an audit in accordance with section 476 of the Act.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Trustee

*Amilson*  
Approved by the board on 21.4.24 (Date)

**Treverbyn Community Trust CIO**  
**Notes to the Accounts**  
**for the year ended 30 June 2023**

**1 Accounting policies**

***Basis of preparation***

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

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Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

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Incoming resources from charitable trading activity are accounted for when earned.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

***Resources expended***

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

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Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

**Treverbyn Community Trust CIO**  
**Notes to the Accounts**  
**for the year ended 30 June 2023**

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Leasehold land and building improvements	over the remaining term of the lease
Plant and machinery	over 3 years
Motor vehicles	over 5 years

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

***Provisions***

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

***Pensions***

Contributions to defined contribution plans are expensed in the period to which they relate.

**Treverbyn Community Trust CIO**  
**Notes to the Accounts**  
**for the year ended 30 June 2023**

**2 Tangible fixed assets**

	<b>Building improvements</b>	<b>Plant and machinery etc</b>	<b>Motor vehicles</b>	<b>Total</b>
	£	£	£	£
<b>Cost</b>				
At 1 July 2022	324,752	18,037	88,479	431,268
Additions	-	-	8,262	8,262
At 30 June 2023	<u>324,752</u>	<u>18,037</u>	<u>96,741</u>	<u>439,530</u>
<b>Depreciation</b>				
At 1 July 2022	86,960	12,798	21,168	120,926
Charge for the year	10,476	3,951	19,150	33,577
At 30 June 2023	<u>97,436</u>	<u>16,749</u>	<u>40,318</u>	<u>154,503</u>
<b>Net book value</b>				
At 30 June 2023	<u>227,316</u>	<u>1,288</u>	<u>56,423</u>	<u>285,027</u>
At 30 June 2022	<u>237,792</u>	<u>5,239</u>	<u>67,311</u>	<u>310,342</u>

<b>3 Debtors</b>	<b>2023</b>	<b>2022</b>
	£	£
Trade debtors	19,501	1,496
Other debtors	1,062	5,323
	<u>20,563</u>	<u>6,819</u>

<b>4 Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
	£	£
Trade creditors	3,594	5,298
Grants received in advance	78,725	79,969
Deposits received in advance	1,158	375
	<u>83,477</u>	<u>85,642</u>

Grants received in advance refers to grant funding applied for and received by the end of the year but not yet expended on the particular project.

<b>5 Creditors: amounts falling due after one year</b>	<b>2023</b>	<b>2022</b>
	£	£
Balance of capital grant	<u>272,757</u>	<u>301,188</u>

**Treverbyn Community Trust CIO**  
**Notes to the Accounts**  
**for the year ended 30 June 2023**

<b>6 Designation of funds</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Provision for future maintenance and improvements	10,000	10,000
Provision for salaries	37,000	37,000
At 30 June 2023	<u>47,000</u>	<u>47,000</u>

These funds form part of Unrestricted Reserves on the Balance Sheet.

Restricted Funds do not form part of the charity reserves at present. Any specific grants applied for and received, but not wholly spent at the Balance Sheet date will be required for defined spending in the subsequent accounting period and as such are disclosed as part of Creditors: Amounts falling due within one year.

**7 Other information**

Treverbyn Community Trust is a Charitable Incorporated Organisation and is based at Treverbyn Road, Treverbyn, near Stenalees PL26 8TL in Cornwall. It is registered at Companies House in England & Wales and also with the Charity Commission.

Treverbyn Community Trust CIO  
Notes to the Accounts  
for the year ended 30 June 2023

8 Total resources expended	Cost of generating £ funds	Charitable £ activities	£ Governance	2023 £	2022 £
<b>Costs directly allocated to activities</b>					
Cafe purchases		5,109		5,109	2,226
Weekly bulk food purchases		-		-	12,843
Food bag costs and consumables		2,234		2,234	4,032
Activity costs		1,358		1,358	-
Project delivery		2,839		2,839	28,478
Crisis grant		2,024		2,024	2,952
Repair café		1,544		1,544	-
Camping costs		2,783		2,783	-
Newsletter costs		-		-	1,115
Staff training and welfare		3,871		3,871	3,296
Uniform and protective clothing		239		239	1,098
Rent and rates		2,745		2,745	12,142
Light and heat		4,710		4,710	8,479
Garden expenses		2,431		2,431	116
Cleaning and waste removal		926		926	1,132
Insurance		3,657		3,657	2,235
Software		2,555		2,555	1,693
Repairs and maintenance		7,730		7,730	3,959
Depreciation		33,577		33,577	31,925
Accountancy fees		3,370	30	3,400	3,186
<b>Support costs allocated to activities</b>					
Wages and salaries	1,600	90,555	1,600	93,755	145,459
Session staff		14,220		14,220	14,809
Temporary staff and recruitment		-		-	70
Volunteer expenses		8,732		8,732	2,185
Travel and subsistence		1,368		1,368	1,774
Van running costs		3,809		3,809	4,413
Telephone		697	77	774	1,264
Postage		22	2	24	71
Stationery and printing		1,219	321	1,540	1,421
Subscriptions and licences		2,638		2,638	177
Bank charges			187	187	156
Interest payable			10	10	-
Fundraising consultants	5,495			5,495	
Advertising		1,429		1,429	5,850
Sundry		63		63	1,466
	7,095	208,454	2,227	217,776	300,022

**Treverbyn Community Trust CIO**  
**Detailed profit and loss account**  
**for the year ended 30 June 2023**

	2023	2022
	£	£
<b>Income</b>		
Revenue grants	97,311	222,624
Capital grant released	28,432	28,432
Activities	9,974	3,926
General donations	14,227	8,486
Serviced room use	30,619	25,259
Luvly van hire	292	-
Cafe	4,266	2,710
Charity shop and Food Bag sales	7,752	7,856
Renewable Heat Incentive income	743	1,782
Sales discounts	(2,020)	(1,382)
	<u>191,596</u>	<u>299,693</u>
<b>Direct costs</b>		
Cafe purchases	5,109	2,226
Weekly bulk food purchases	-	12,843
Food bag costs	2,234	4,032
Activity costs	1,358	-
Project delivery	2,839	28,478
Crisis grant	2,024	2,952
Repair café	1,544	-
Camping costs	2,783	-
Van running costs	3,809	4,413
Newsletter costs	-	1,115
	<u>21,700</u>	<u>56,059</u>
<b>Administrative expenses</b>		
Employee costs:		
Wages and salaries	93,755	145,459
Session staff	14,220	14,809
Temporary staff and recruitment	-	70
Staff training and welfare	3,871	3,296
Uniform and protective clothing	239	1,098
Volunteer expenses	8,732	2,185
Travel and subsistence	1,368	1,774
	<u>122,185</u>	<u>168,691</u>
Premises costs:		
Rent and rates	2,745	12,142
Light and heat	4,710	8,479
Garden expenses	2,431	116
Waste removal and cleaning	926	1,132
	<u>10,812</u>	<u>21,869</u>

**Treverbyn Community Trust CIO**  
**Detailed profit and loss account**  
**for the year ended 30 June 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
General administrative expenses:		
Telephone and fax	774	1,264
Postage	24	71
Stationery and printing	1,540	1,421
Subscriptions and licences	2,638	177
Bank charges	187	156
Insurance	3,657	2,235
Software	2,555	1,693
Repairs and maintenance	7,730	3,959
Depreciation	33,577	31,925
Sundry expenses	63	1,466
	<u>52,745</u>	<u>44,367</u>
Legal and professional costs:		
Accountancy fees	3,400	3,186
Fundraising consultants	5,495	-
Advertising and PR	1,429	5,850
	<u>10,324</u>	<u>9,036</u>
	<u>196,066</u>	<u>243,963</u>

**TREVERBYN COMMUNITY TRUST**

England & Wales - Charity number 1186284

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# Accounts

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# TREVERBYN COMMUNITY TRUST

## Annual Report 2021 – 2022



### Trustees for 2021/22

Gill Wilson	Chair	Louise Lambert
Donald Boag	Treasurer	Sue Waterfield
Jane Cox	Secretary	Paul Brown
Judi Harrison		Chris Starnes
Doug Stewart		Carole Boag
Trevor Philips		

*As chair it has been another year of change for the trust . Sadly, due to temporary contacts ending we said goodbye Jo and Helen. Sara announced she and Kevin were taking a year off to go travelling so would be leaving in July which threw us into a spin and then a restructure. It was goodbye to Tammy and Hello to Jen, Hall coordinator and Neil, Hub coordinator, Lots of adjustments and learning curves . Thankfully the wider community seemed unaffected by all these changes and as usual our volunteers came up trumps . The hall still functioned, staff had smiles on their faces and a welcoming hello to all. Recently Nick joined us as business development*

*Words cannot express my sincere thanks to our wonderful staff, band of volunteers and my fellow trustees who continually give over 100%.*

*It is with deep sadness though that I have to write that Brenda died recently . She had been involved with The Hall forever as our cake maker, cafe organiser, always willing to give a hand. We truly miss her and would like to express our condolences and love to her wonderful family at this difficult time .*

## **Our Charitable Objectives**

The objectives of the CIO are to establish and run a community hall and to promote, for the benefit of the community of the Parish of Treverbyn without distinction of sex, sexual orientation, age, disability, nationality, race or political, religious or other opinions, the provision of facilities for recreation or other leisure time occupation.

This includes individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or the wider public in the interests of social welfare and with the objective of improving life conditions for everyone in the community.

## **TREVERBYN COMMUNITY HALL**

Treverbyn Community Trust has been through a vast amount of changes over the last year. Our recovery from Covid has been slow but we anticipate this to improve going into 2023.

The team has seen many changes, with projects coming to an end we said goodbye to our marketing, admin staff and volunteer co-ordinator. The Trust was able to fund a Hall coordinator and secured funding for a business development officer to build income. Activities have resumed such as Tai-Chi, fitness classes, walking group and Greenspace. Our cafe is open every Friday as a friendship cafe, offering a friendly face, serving hot drinks and cakes alongside friendly chat.

Room hire is increasing, Healthy Works Cornwall are now based at The Hall as well as Citizens Advice Cornwall. New classes and activities bring more visitors enjoying a wide range of opportunities for all.

Our support continues for those in need from workshops, crisis grants and food support.



## THE REALLY LOVLEY VAN

The team were delighted to be supported by Cornwall Neighbourhoods for Change (CN4C) with funding to transform a van into The Really Lovley Van (RLV). A need identified that many communities don't have facilities with support services. This little gem will be used to deliver cooking workshops, small talks, interviews, one to one and more.

Organisations can also hire the van for meetings, training and workshops too. this year the van has been used to support the Time2Move and the Outdoor Activities programme.

It has two gas hobs making cooking workshops possible, a small table for eating and meetings. storage for tables allowing outside workshops on dry days. The team will be visiting communities and events in the coming months to promote this wonderful mobile meeting space. Watch out for us in your community, town or village.



## TREVERBYN WITH LOVE

Treverbyn Community Trust secured funding to bring a different kind of activity which aim is to reach those feeling isolated, anxious and alone.

The Treverbyn With Love is a very simple concept but its impact has what we hope is an opportunity to feel connected by those it reaches. A selection of different postcards both picture and ones able to be coloured and designed are available for those who attend the various activities, events and workshops, cafe, walk group, Art sessions, meetings, training or just popping in for a visit. We simply ask for them to be completed in a way that may encourage those feeling isolated or lonely, Words of encouragement, reasons why some one has come into The Hall, insight into others difficulties overcome or simply a quote of happiness. We then send these to people we have already identified in the community who need a little support to feel a sense of purpose. Connecting with our community has always been something we have had a large focus on but with barriers of residents not wanting to leave the house we needed a way around this and **Treverbyn With Love** ticks all the boxes for this.

## HABITAT CREATION

This project helps tackle the ecological emergency by improving our community for wildlife. It has meant that local people have been able to install 146 wildlife boxes for hedgehogs, bats, robins, blue tit & great tits boxes and bees. Ultimately making more gardens in the parish wildlife friendly and helping to create more 'wildlife corridors'. Feedback from the project participants has been amazing. One third took part in our survey. 46% of respondents expressed concern about local wildlife and 83% said they were happy or very happy that they were now able to help wildlife in their gardens.



Boxes were installed by all the classes at Treverbyn School, at Menacuddle well which is publicly accessible and at other schools in the local area. A local business donated 50 bee houses to be given out free to all schools in our area.

Throughout the year Habitat Creation lead, Nic Anderson, also wrote a series of nature articles regularly published in the St Austell Voice. News of the project's success has resulted in approaches by numerous groups to ask us to advise them on delivering their own wildlife projects in their own areas.

## ENVIRONMENTAL MATTERS

Following from the huge success of the Environment Matters series in 2021 and the resulting 'Next Steps' group which continued to meet at the Hall, we were thrilled to have been awarded further funding to support our 'Youth Social Action' series in 2022.

As before, sessions in this series have included a range of events and were organised deliberately across a range of days, times and venues across Cornwall in order to accommodate as many participants as possible, though our focus was on building connections for the original EM group. This series is running on funding from Headstart Kernow and Cornwall Community Foundation, for which we are very grateful.

To date, we have delivered 11 of the planned 25 sessions, including workshops with Ocean Conservation Trust at Plymouth Aquarium, teambuilding at BF Adventures and ocean literacy with Island Trust. We had several young people attend Boardroom 2030 at Eden and VCSE 2030 as youth representatives for Treverbyn Trust. Most recently we have done a drama workshop with Hall for Cornwall in relation to the 'Fantastically Great Women who Changed the World' performance, have been to volunteer at the Community Larder following a talk about gleaning by Holly from the Gleaning Network and have started a Level 2 course on Youth Mental Health First Aid with True Blue.



## MORE THAN A FREE LUNCH

A workshop with much demand this year following increased living costs, fuel increases and food poverty. Many households struggling to make ends meet, loss of employment, increased energy costs, benefit cuts all led to a demand for support services. With secured funding from CCF and its Caledonia fund many specialist organisations such as CAB, Healthy Works Cornwall, Community Energy Plus, Inclusion Cornwall alongside others such as Hobbies to Business, Acorns to Oaks and chefs/cooks delivered a variety of friendly workshops to many. This project still continues and has supported many with crisis grants, improving energy, cooking skills, self confidence, employment and training, growing workshops and more. To date 142 individuals have benefitted from this project.



## FANTASTIC VOLUNTEERS

We have said this so much over the past few years but this year more than ever, we really can't thank our amazing volunteers who support the team of staff and trustees to deliver services, activities, events, workshops, and the simple things such as a cuppa and friendly chat. Without them the Trust would not be delivering what we do.

## TIME2MOVE 22

Time2Move 2022

A wonderful time was had by many young persons during the summer. Time2Move launched in August delivering 4 hours, over 4 days for 4 weeks by various providers such as St Austell Performing Arts, ParkPlay Treverbyn, Tracie's Fitness and Health and Sunset Abbie. Each session had something different to offer from childhood games, self defense, Boxercise and Drama and Arts. Youngsters also received a free healthy lunch as part of the programme. #friendshipsmadethroughghfun



## COMMUNITY LARDER NETWORK

The Community Larder "Hub" continues to deliver support across the community, Providing vital food support to around 180 households each week with food bags which cost only £3 each. Alongside this we have additional food support through donations from FareShare, Cafe Chaos, Cornwall Gleaning Network and Cornwall Food Action. This is then shared between an increasing number of organisations for distribution to local communities. The Hub also provides a home for the Mobile Community Larder and a space for Treverbyn's Food Club, both projects that help tackle food waste and rural food poverty. The Mobile Community Larder now visits 12 communities in the China Clay area and helps 100s of people every week. Latest figures show that this project has collected approximately 87 tones of surplus food that would have otherwise gone into landfill. Around 3198 bags have been sold in the last year, with 8179 visits to our community larders whether static or our Community Larder van.

With increasing costs of living, we anticipate this service increasing in numbers going into the winter months.

## GREENSPACE

The Greenspace group is continuing to shape the community garden for the benefit of those who attend and the wider community. With the new gazebo which was built earlier this year, through the G7 legacy funding, the space now offers some welcome shelter from the weather. A potting shed allows growing opportunities and no dig beds have seen food growing, harvesting and cooking for many. Once again an amazing team of volunteers work hard to maintain the garden from weeding, mowing, making benches and tables, to bird boxes and willow weaving.

## MENS SHED

Les, a long-standing volunteer here at Treverbyn Hall's Greenspace, just happened to live in Australia for a time! Whilst there he got involved in Mens shed early in its development and in its country of origin. As with all good ideas Mens shed has since spread and many have benefited internationally from the open, productive and cheerful approach to getting tasks completed in good company. The Treverbyn 'Shedders' chose greenwood working as a first activity based on the longstanding tradition of 'Bodging' for which many country places are famous. We'll also be making more benches, planters and worktables as seen in the Gazebo and all so far designed and built by Mike from generously donated GripSure offcuts. In short Mens Shed is fun and rewarding for those involved and the productive outcomes useful for other users of the facilities. A great start!



## Thank you to our supporters

Without the support of funders it would not be possible to improve our community. Those that give us money and those that give their time. Every penny helps make a difference, from significant grants from funders like The National Lottery, Volunteer Cornwall, and Cornwall Community Foundation to a donation in the pot at a Community Larder. Every person that volunteers and every moment that they give makes a difference. Penny by penny and moment by moment we are working to improving the health, wellbeing and resilience of our community.

## Treverbyn Community Trust

Treverbyn Road, Stenalees, St Austell PL26 8TL

Tel: 01726 858657

email: [info@thehall.org.uk](mailto:info@thehall.org.uk)

web: [www.thehall.org.uk](http://www.thehall.org.uk)

Charity registration 1186284

Registered charity number  
1186284  
Company number  
CE019546

Treverbyn Community Trust CIO

Report and Unaudited Accounts

30 June 2022

## Treverbyn Community Trust CIO

### Independent Examiners's Report to the Trustees of Treverbyn Community Trust

We report on the accounts of the charity for the year ended 30 June 2022 which are set out on the following pages.

#### Respective responsibilities of trustee and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to our attention.

#### Basis of independent examiner's report

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

#### Independent examiner's statement

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

(1) which gives us reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

(2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Bennett Jones & Co  
Chartered Accountants  
22 Victoria Road  
St Austell  
Cornwall  
PL25 4QD

28/4/2023 (Date)

**Treverbyn Community Trust CIO**  
**Statement of Financial Activities**  
**for the year ended 30 June 2022**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
<b>Incoming resources</b>				
<i>Voluntary income:</i>				
Donations and grants	8,486	222,624	231,110	81,078
Capital grant released		28,432	28,432	17,343
<i>Activities for generating funds:</i>				
Fundraising activities	-		-	-
Investment income	115		115	12
<i>Charitable activities:</i>				
Hall fees, cafe income etc	40,151	-	40,151	9,880
<b>Total incoming resources</b>	<u>48,752</u>	<u>251,056</u>	<u>299,808</u>	<u>108,313</u>
<b>Resources expended</b>				
<i>Cost of generating funds</i>		2,750	2,750	2,750
<i>Charitable activities</i>	15,243	277,255	292,498	163,757
<i>Governance costs</i>	1,758	3,016	4,774	4,871
<b>Total resources expended</b>	<u>17,001</u>	<u>283,021</u>	<u>300,022</u>	<u>171,378</u>
<b>Net incoming resources before other recognised gains</b>	31,751	(31,965)	(214)	(63,065)
<b>Transfer in from Treverbyn Community Hall</b>	27,845	2,602	30,447	194,165
<b>Net movement in funds</b>	59,596	(29,363)	30,233	131,100
<b>Reconciliation of Funds</b>				
Total Funds brought forward	101,737	29,363	131,100	-
Total Funds carried forward	<u>161,333</u>	<u>-</u>	<u>161,333</u>	<u>131,100</u>

**Treverbyn Community Trust CIO**

Registered charity number: 1186284

Company number: CE019546

**Balance Sheet  
as at 30 June 2022**

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	2	310,342	267,696
<b>Current assets</b>			
Debtors	3	6,819	14,602
Cash at bank and in hand		231,002	247,037
		<u>237,821</u>	<u>261,639</u>
<b>Creditors: amounts falling due within one year</b>	4	(85,642)	(142,486)
<b>Net current assets</b>		<u>152,179</u>	<u>119,153</u>
<b>Total assets less current liabilities</b>		<u>462,521</u>	<u>386,849</u>
<b>Creditors: amounts falling due after more than one year</b>	5	(301,188)	(255,749)
<b>Net assets</b>		<u>161,333</u>	<u>131,100</u>
<b>Capital and reserves</b>			
Restricted funds		-	29,363
Unrestricted funds	6	161,333	101,737
<b>Total funds</b>		<u>161,333</u>	<u>131,100</u>

The trustees are satisfied that the charity is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

There has been no requirement for the charity to obtain an audit in accordance with section 476 of the Act.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Trustee *ephrisa*  
Approved by the board on 28/04/2023 (Date)

**Treverbyn Community Trust CIO**  
**Notes to the Accounts**  
**for the year ended 30 June 2022**

**1 Accounting policies**

***Basis of preparation***

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

***Fund accounting***

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Management Committee for a particular purpose.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through terms of an appeal.

***Incoming resources***

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Investment income is included when receivable.

Incoming resources from charitable trading activity are accounted for when earned.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

***Resources expended***

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

**Treverbyn Community Trust CIO**  
**Notes to the Accounts**  
**for the year ended 30 June 2022**

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Leasehold land and building improvements	over the remaining term of the lease
Plant and machinery	over 3 years
Motor vehicles	over 5 years

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

***Provisions***

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

***Pensions***

Contributions to defined contribution plans are expensed in the period to which they relate.

**Treverbyn Community Trust CIO**  
**Notes to the Accounts**  
**for the year ended 30 June 2022**

**2 Tangible fixed assets**

	<b>Building improvements</b>	<b>Plant and machinery etc</b>	<b>Motor vehicles</b>	<b>Total</b>
	£	£	£	£
<b>Cost</b>				
At 1 July 2021	324,752	13,595	18,350	356,697
Additions	-	4,442	70,129	74,571
At 30 June 2022	<u>324,752</u>	<u>18,037</u>	<u>88,479</u>	<u>431,268</u>
<b>Depreciation</b>				
At 1 July 2021	76,484	8,847	3,670	89,001
Charge for the year	10,476	3,951	17,498	31,925
At 30 June 2022	<u>86,960</u>	<u>12,798</u>	<u>21,168</u>	<u>120,926</u>
<b>Net book value</b>				
At 30 June 2022	<u>237,792</u>	<u>5,239</u>	<u>67,311</u>	<u>310,342</u>
At 30 June 2021	<u>248,268</u>	<u>4,748</u>	<u>14,680</u>	<u>267,696</u>

<b>3 Debtors</b>	<b>2022</b>	<b>2021</b>
	£	£
Trade debtors	1,496	3,304
Other debtors	5,323	11,298
	<u>6,819</u>	<u>14,602</u>

<b>4 Creditors: amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
	£	£
Trade creditors	5,298	32,410
Grants received in advance	79,969	107,734
Deposits received in advance	375	2,342
	<u>85,642</u>	<u>142,486</u>

<b>5 Creditors: amounts falling due after one year</b>	<b>2022</b>	<b>2021</b>
	£	£
Balance of capital grant	<u>301,188</u>	<u>255,749</u>

**Treverbyn Community Trust CIO**  
**Notes to the Accounts**  
**for the year ended 30 June 2022**

<b>6 Designation of funds</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Provision for future maintenance and improvements	10,000	10,000
Provision for salaries	37,000	37,000
	<hr/>	<hr/>
At 30 June 2022	<b>47,000</b>	<b>47,000</b>

These funds form part of Unrestricted Reserves on the Balance Sheet.

**7 Staff secondment**

During the year, Treverbyn Community Hall seconded staff to Treverbyn Community Trust CIO, re-charging the staff costs without profit margin.

**8 Other information**

Treverbyn Community Trust is a Charitable Incorporated Organisation and is based at Treverbyn Road, Treverbyn, near Stenalees PL26 8TL in Cornwall. It is registered at Companies House in England & Wales and also with the Charity Commission.

**Treverbyn Community Trust CIO**  
**Notes to the Accounts**  
**for the year ended 30 June 2022**

9 Total resources expended	Cost of generating £ funds	Charitable £ activities	£ Governance	2022 £	2021 £
<b>Costs directly allocated to activities</b>					
Cafe purchases		2,226		2,226	724
Weekly bulk food purchases		12,843		12,843	13,957
Food bag costs and consumables		4,032		4,032	5,539
Project delivery		28,478		28,478	-
Crisis grant		2,952		2,952	1,610
Newsletter costs		1,115		1,115	-
Staff training and welfare		3,296		3,296	173
Uniform and protective clothing		1,098		1,098	517
Rent and rates		12,142		12,142	9,612
Light and heat		8,479		8,479	2,676
Garden expenses		116		116	-
Waste removal		1,132		1,132	2,431
Insurance		2,235		2,235	2,183
Stairlift costs		-		-	110
Software		1,693		1,693	798
Repairs and maintenance		3,959		3,959	2,389
Depreciation		31,925		31,925	12,520
Accountancy fees		1,593	1,593	3,186	2,753
Solicitors fees		-		-	501
Other legal and professional costs		-		-	35
<b>Support costs allocated to activities</b>					
Wages and salaries	2,750	139,959	2,750	145,459	91,094
Session staff		14,809		14,809	9,436
Temporary staff and recruitment		70		70	-
Volunteer expenses		2,185		2,185	1,683
Travel and subsistence		1,774		1,774	1,808
Van running costs		4,413		4,413	2,258
Telephone		1,138	126	1,264	631
Postage		64	7	71	8
Stationery and printing		1,279	142	1,421	1,122
Subscriptions and licences		177		177	414
Bank charges			156	156	68
Advertising		5,850		5,850	4,004
Sundry		1,466		1,466	324
	<u>2,750</u>	<u>292,498</u>	<u>4,774</u>	<u>300,022</u>	<u>171,378</u>

**Treverbyn Community Trust CIO**  
**Detailed profit and loss account**  
**for the year ended 30 June 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Income</b>		
Revenue grants	222,624	78,759
Capital grant released	28,432	17,343
Activities	3,926	646
General donations	8,486	2,319
Serviced room use	25,259	9,214
Cafe	2,710	74
Charity shop and Food Bag sales	7,856	-
Renewable Heat Incentive income	1,782	443
Other income	-	8
Sales discounts	(1,382)	(505)
	<u>299,693</u>	<u>108,301</u>
<b>Direct costs</b>		
Cafe purchases	2,226	724
Weekly bulk food purchases	12,843	13,957
Food bag costs	4,032	5,539
Project delivery	28,478	-
Crisis grant	2,952	1,610
Van running costs	4,413	2,258
Newsletter costs	1,115	-
	<u>56,059</u>	<u>24,088</u>
<b>Administrative expenses</b>		
Employee costs:		
Wages and salaries	145,459	91,094
Session staff	14,809	9,436
Temporary staff and recruitment	70	-
Staff training and welfare	3,296	173
Uniform and protective clothing	1,098	517
Volunteer expenses	2,185	1,683
Travel and subsistence	1,774	1,808
	<u>168,691</u>	<u>104,711</u>
Premises costs:		
Rent and rates	12,142	9,612
Light and heat	8,479	2,676
Garden expenses	116	-
Waste removal and cleaning	1,132	2,431
	<u>21,869</u>	<u>14,719</u>

**Treverbyn Community Trust CIO**  
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**for the year ended 30 June 2022**

	<b>2022</b>	<b>2021</b>
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General administrative expenses:		
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Postage	71	8
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Subscriptions and licences	177	414
Bank charges	156	68
Insurance	2,235	2,183
Stairlift costs	-	110
Software	1,693	798
Repairs and maintenance	3,959	2,389
Depreciation	31,925	12,520
Sundry expenses	1,466	324
	<u>44,367</u>	<u>20,567</u>
Legal and professional costs:		
Accountancy fees	3,186	2,753
Solicitors fees	-	501
Advertising and PR	5,850	4,004
Other legal and professional	-	35
	<u>9,036</u>	<u>7,293</u>
	<u>243,963</u>	<u>147,290</u>

Registered charity number  
1186284  
Company number  
CE019546

Treverbyn Community Trust CIO

Report and Unaudited Accounts

30 June 2022

## Treverbyn Community Trust CIO

### Independent Examiners' Report to the Trustees of Treverbyn Community Trust

We report on the accounts of the charity for the year ended 30 June 2022 which are set out on the following pages.

#### Respective responsibilities of trustee and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to our attention.

#### Basis of independent examiner's report

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

#### Independent examiner's statement

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

(1) which gives us reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

(2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Bennett Jones & Co  
Chartered Accountants  
22 Victoria Road  
St Austell  
Cornwall  
PL25 4QD

28/4/2023 (Date)

**Treverbyn Community Trust CIO**  
**Statement of Financial Activities**  
**for the year ended 30 June 2022**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
<b>Incoming resources</b>				
<i>Voluntary income:</i>				
Donations and grants	8,486	222,624	231,110	81,078
Capital grant released		28,432	28,432	17,343
<i>Activities for generating funds:</i>				
Fundraising activities	-		-	-
Investment income	115		115	12
<i>Charitable activities:</i>				
Hall fees, cafe income etc	40,151	-	40,151	9,880
<b>Total incoming resources</b>	<u>48,752</u>	<u>251,056</u>	<u>299,808</u>	<u>108,313</u>
<b>Resources expended</b>				
<i>Cost of generating funds</i>		2,750	2,750	2,750
<i>Charitable activities</i>	15,243	277,255	292,498	163,757
<i>Governance costs</i>	1,758	3,016	4,774	4,871
<b>Total resources expended</b>	<u>17,001</u>	<u>283,021</u>	<u>300,022</u>	<u>171,378</u>
<b>Net incoming resources before other recognised gains</b>	31,751	(31,965)	(214)	(63,065)
<b>Transfer in from Treverbyn Community Hall</b>	27,845	2,602	30,447	194,165
<b>Net movement in funds</b>	59,596	(29,363)	30,233	131,100
<b>Reconciliation of Funds</b>				
Total Funds brought forward	101,737	29,363	131,100	-
Total Funds carried forward	<u>161,333</u>	<u>-</u>	<u>161,333</u>	<u>131,100</u>

**Treverbyn Community Trust CIO****Registered charity number:** 1186284**Company number:** CE019546**Balance Sheet  
as at 30 June 2022**

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	2	310,342	267,696
<b>Current assets</b>			
Debtors	3	6,819	14,602
Cash at bank and in hand		231,002	247,037
		<u>237,821</u>	<u>261,639</u>
<b>Creditors: amounts falling due within one year</b>	4	(85,642)	(142,486)
<b>Net current assets</b>		<u>152,179</u>	<u>119,153</u>
<b>Total assets less current liabilities</b>		<u>462,521</u>	<u>386,849</u>
<b>Creditors: amounts falling due after more than one year</b>	5	(301,188)	(255,749)
<b>Net assets</b>		<u>161,333</u>	<u>131,100</u>
<b>Capital and reserves</b>			
Restricted funds		-	29,363
Unrestricted funds	6	161,333	101,737
<b>Total funds</b>		<u>161,333</u>	<u>131,100</u>

The trustees are satisfied that the charity is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

There has been no requirement for the charity to obtain an audit in accordance with section 476 of the Act.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Trustee *ephrisa*  
Approved by the board on 28/04/2023 (Date)

**Treverbyn Community Trust CIO**  
**Notes to the Accounts**  
**for the year ended 30 June 2022**

**1 Accounting policies**

***Basis of preparation***

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

***Fund accounting***

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Management Committee for a particular purpose.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through terms of an appeal.

***Incoming resources***

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Investment income is included when receivable.

Incoming resources from charitable trading activity are accounted for when earned.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

***Resources expended***

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

**Treverbyn Community Trust CIO**  
**Notes to the Accounts**  
**for the year ended 30 June 2022**

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Leasehold land and building improvements	over the remaining term of the lease
Plant and machinery	over 3 years
Motor vehicles	over 5 years

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

***Provisions***

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

***Pensions***

Contributions to defined contribution plans are expensed in the period to which they relate.

**Treverbyn Community Trust CIO**  
**Notes to the Accounts**  
**for the year ended 30 June 2022**

**2 Tangible fixed assets**

	<b>Building improvements</b>	<b>Plant and machinery etc</b>	<b>Motor vehicles</b>	<b>Total</b>
	£	£	£	£
<b>Cost</b>				
At 1 July 2021	324,752	13,595	18,350	356,697
Additions	-	4,442	70,129	74,571
At 30 June 2022	<u>324,752</u>	<u>18,037</u>	<u>88,479</u>	<u>431,268</u>
<b>Depreciation</b>				
At 1 July 2021	76,484	8,847	3,670	89,001
Charge for the year	10,476	3,951	17,498	31,925
At 30 June 2022	<u>86,960</u>	<u>12,798</u>	<u>21,168</u>	<u>120,926</u>
<b>Net book value</b>				
At 30 June 2022	<u>237,792</u>	<u>5,239</u>	<u>67,311</u>	<u>310,342</u>
At 30 June 2021	<u>248,268</u>	<u>4,748</u>	<u>14,680</u>	<u>267,696</u>

<b>3 Debtors</b>	<b>2022</b>	<b>2021</b>
	£	£
Trade debtors	1,496	3,304
Other debtors	5,323	11,298
	<u>6,819</u>	<u>14,602</u>

<b>4 Creditors: amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
	£	£
Trade creditors	5,298	32,410
Grants received in advance	79,969	107,734
Deposits received in advance	375	2,342
	<u>85,642</u>	<u>142,486</u>

<b>5 Creditors: amounts falling due after one year</b>	<b>2022</b>	<b>2021</b>
	£	£
Balance of capital grant	<u>301,188</u>	<u>255,749</u>

**Treverbyn Community Trust CIO**  
**Notes to the Accounts**  
**for the year ended 30 June 2022**

<b>6 Designation of funds</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Provision for future maintenance and improvements	10,000	10,000
Provision for salaries	37,000	37,000
	<hr/>	<hr/>
At 30 June 2022	<b>47,000</b>	<b>47,000</b>

These funds form part of Unrestricted Reserves on the Balance Sheet.

**7 Staff secondment**

During the year, Treverbyn Community Hall seconded staff to Treverbyn Community Trust CIO, re-charging the staff costs without profit margin.

**8 Other information**

Treverbyn Community Trust is a Charitable Incorporated Organisation and is based at Treverbyn Road, Treverbyn, near Stenalees PL26 8TL in Cornwall. It is registered at Companies House in England & Wales and also with the Charity Commission.

**Treverbyn Community Trust CIO**  
**Notes to the Accounts**  
**for the year ended 30 June 2022**

<b>9 Total resources expended</b>	<b>Cost of generating £ funds</b>	<b>Charitable £ activities</b>	<b>£ Governance</b>	<b>2022 £</b>	<b>2021 £</b>
<b>Costs directly allocated to activities</b>					
Cafe purchases		2,226		2,226	724
Weekly bulk food purchases		12,843		12,843	13,957
Food bag costs and consumables		4,032		4,032	5,539
Project delivery		28,478		28,478	-
Crisis grant		2,952		2,952	1,610
Newsletter costs		1,115		1,115	-
Staff training and welfare		3,296		3,296	173
Uniform and protective clothing		1,098		1,098	517
Rent and rates		12,142		12,142	9,612
Light and heat		8,479		8,479	2,676
Garden expenses		116		116	-
Waste removal		1,132		1,132	2,431
Insurance		2,235		2,235	2,183
Stairlift costs		-		-	110
Software		1,693		1,693	798
Repairs and maintenance		3,959		3,959	2,389
Depreciation		31,925		31,925	12,520
Accountancy fees		1,593	1,593	3,186	2,753
Solicitors fees		-		-	501
Other legal and professional costs		-		-	35
<b>Support costs allocated to activities</b>					
Wages and salaries	2,750	139,959	2,750	145,459	91,094
Session staff		14,809		14,809	9,436
Temporary staff and recruitment		70		70	-
Volunteer expenses		2,185		2,185	1,683
Travel and subsistence		1,774		1,774	1,808
Van running costs		4,413		4,413	2,258
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Advertising		5,850		5,850	4,004
Sundry		1,466		1,466	324
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**Detailed profit and loss account**  
**for the year ended 30 June 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Income</b>		
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<b>Administrative expenses</b>		
Employee costs:		
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**Treverbyn Community Trust CIO**  
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Solicitors fees	-	501
Advertising and PR	5,850	4,004
Other legal and professional	-	35
	<u>9,036</u>	<u>7,293</u>
	<u>243,963</u>	<u>147,290</u>

**TREVERBYN COMMUNITY TRUST**

England & Wales - Charity number 1186284

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# Accounts

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# TREVERBYN COMMUNITY TRUST

## Annual Report 2020 – 2021



### Our Charitable Objectives

The objectives of the CIO are to establish and run a community hall and to promote, for the benefit of the community of the Parish of Treverbyn without distinction of sex, sexual orientation, age, disability, nationality, race or political, religious or other opinions, the provision of facilities for recreation or other leisure time occupation. This includes individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or the wider public in the interests of social welfare and with the objective of improving life conditions for everyone in the community.

### Trustees for 2020/21

Carole Boag

Paul Brown

Judi Harrison

Doug Stewart

Gill Wilson

Chair

Donald Boag

Jane Cox

Chris Starnes

Sue Waterfield

Treasurer

Secretary

*“When I become Chairperson for the first time in October 2020 Covid was still with us. Our infection rates were low in Cornwall but the whole country was locked down after Christmas which meant adapting again. In April life and the hall were beginning to emerge and we reopened our doors very slowly, following covid guidelines. It has been lovely to see it bloom into a busy hub , welcoming people back , many we hadn’t seen for over a year. As the Chair of trustees, I would like to say a sincere thank you to every member of staff and all our volunteers for their dedication, adaptability and believing in Treverbyn Community Trust. “ Gillian Wilson, Chair of Trustees*

## Transition from TCH to TCT

Treverbryn Community Trust (TCT) registered as a Charitable Incorporated Organisation in November 2019 and the period of transferring staff and assets from Treverbryn Community Hall to TCT commenced.

The 1<sup>st</sup> November 2020 was the date agreed by trustees for all operational elements to be transferred to TCT. However due to COVID and the restrictions of the furlough scheme continuing into the next financial year it was decided to continue staff employment through TCH so that they could remain on renumerated furlough if necessary. This ceased on the 1<sup>st</sup> July 2021 to coincide with the new financial year.

The transfer to TCT of land owned by TCH was completed early 2021, our thanks to Judi Harrison for leading us through this lengthy process.

Final transfer of all assets and liabilities was completed in September 2021.

The operational work of TCT started on the 1<sup>st</sup> November 2020, continuing to support the community through the COVID pandemic through a number of projects. The following report provides a an overview of how TCT continues to work to meet its charitable objectives

## HABITAT CREATION

This project helps tackle the ecological emergency by improving our community for wildlife. It has meant that local people have been able to install 146 wildlife boxes for hedgehogs, bats, robins, blue tit & great tits boxes and bees. Ultimately making more gardens in the parish wildlife friendly and helping to create more 'wildlife corridors'. Feedback from the project participants has been amazing. One third took part in our survey. 46% of respondents expressed concern about local wildlife and 83% said they were happy or very happy that they were now able to help wildlife in their gardens.

Boxes were installed by all the classes at Treverbryn School, at Menacuddle well which is publicly accessible and at other schools in the local area. A local business donated 50 bee houses to be given out free to all schools in our area.

Throughout the year Habitat Creation lead, Nic Anderson, also wrote a series of nature articles regularly published in the St Austell Voice. News of the project's success has resulted in approaches by numerous groups to ask us to advise them on delivering their own wildlife projects in their own areas.



## ENVIRONMENT MATTERS

This Youth Climate Action project, funded through Cornwall Community Foundation's #iwill grant, offers a wide variety of events for young people to engage with to strengthen their understanding around environmental science. More than 60 children participated in 16 different events.



## THE OLD CHAPEL

The investigative work funded by The Rank Foundation through their Time to Shine programme ultimately resulted in a decision not to take on a lease for this building. The costs of bringing it up to standard, amidst a huge amount of uncertainty on income caused by the COVID pandemic meant that the risks associated with such a project were too high. The surveys, draft lease and discussions have been archived for now with the possibility of revisiting at a future time.

## YOUTH ACTIVITIES

A wide variety of youth projects have been supported by Treverbyn Community Trust this year, including :

- Youth Cafe, a weekly drop in session for children aged 10–16

- YJRNL, a weekly mindfulness art journaling group

- Time to Move, a summer holiday programme offering physical activity and food

- Wonder Girls, a series of dance based sessions run with Dance Centred

## TREVERBYN COMMUNITY HALL

Despite the various openings and closings of community facilities across the country, Treverbyn Community Hall (TCH) has remained a place of much activity. Even when the doors were shut the staff and volunteers were kept busy supporting the most vulnerable people within our communities. Figuring out ways in which some of the classes could take place online, helping activity leaders and participants with tech queries and just keeping things ticking along while also making sure everything was in order so that the building could reopen safely as soon as possible.

Over recent months activities have started to resume, with some old favourites returning alongside an even wider range of events, classes and groups; today there are more than 19 different weekly activities and 2 monthly events to choose from. More are being planned for the coming year.

More organisations are using TCH to offer services too. So alongside the micro library provided by Cornwall Library Service, Citizen's Advice Bureau now have a digital access point at the hall and PLUSS have an office base at Treverbyn, enabling residents to benefit from the wide range of employment support that they can offer too.



## Amazing Volunteers

One of the highlights of the last year was winning the Award for Community Spirit as part of the Devon & Cornwall Police Awards. This was given in recognition of the huge amount of time and support that our volunteers have given in recent times to help ensure that our community stayed safe, strong and connected.

## INTERNATIONAL WOMEN'S GROUP

The past year has been a particularly challenging time to deliver what was already an ambitious project. The funders have been very supportive in allowing this funding to be used to support the migrant women at Minorca Lane in whichever way was needed during the pandemic. The project lead worked diligently throughout the year to help a number of women, from enabling them to access healthcare and dentistry appointments, crisis support, emergency food, help with housing queries, access winter clothing & bedding.



## COMMUNITY LARDER NETWORK

In the past 12 months the work of the Community Larder Network has really developed. Starting in the main hall at Treverbyn it quickly became apparent that the need for this project was going to be sustained with neither food waste or food poverty going away any time soon. As the hall needed to reopen to accommodate pre covid activities a new base for the Community Larder Network was found at Victoria and is now lovingly referred to as 'The Hub'.

This hub provides a vital temporary storage of surplus food. Donations come in from organisations such as FareShare, Cafe Chaos, Cornwall Gleaning Network and Cornwall Food Action and is then shared between a growing number of grassroots organisations for onward distribution to local communities.

The Hub also provides a home for the Mobile Community Larder and a space for Treverbyn's Food Club, both projects that help tackle food waste and rural food poverty. The Mobile Community Larder now visits 12 communities in the China Clay area and helps 100s of people every week. Latest figures show that this project has redistributed more than 40 tonnes of food in the past year.

Working with trusted partners, additional support is offered to many people accessing the food bags. This includes helping to tackle debt and budgeting problems, housing issues, health and wellbeing support and employment support.

## GREENSPACE

The Greenspace group was one of the first to get up and running again once COVID restrictions had lifted; in part because it is outside, but mainly because everyone is just so enthusiastic. Over recent months the group has grown in numbers with 10+ people coming every week to help look after Treverbyn Community Garden and the Five Acres site.

This year the group have created some no-dig beds to grow veg in, sharing it out amongst themselves and donating it to Treverbyn's Community Larder. They've also been busy improving the access across the Five Acres site, literally shifting tonnes of stone to help with drainage around the footpaths.



## Thank you to our supporters

None of the work we do to support and improve our community would be possible without our supporters, those that give us money and those that give their time. Every penny helps make a difference, from significant grants from funders like The National Lottery and Cornwall Community Foundation to a 10p put in the donation pot at a Community Larder. Every person that volunteers and every moment that they give makes a difference. Penny by penny and moment by moment we are working to improving the health, wellbeing and resilience of our community.

## Treverbyn Community Trust

Treverbyn Road, Stenalees, St Austell PL26 8TL

Tel: 01726 858657

email: [info@thehall.org.uk](mailto:info@thehall.org.uk)

web: [www.thehall.org.uk](http://www.thehall.org.uk)

Charity registration 1186284

Registered charity number  
1186284

Treverbyn Community Trust CIO

Report and Unaudited Accounts

30 June 2021

# Treverbyn Community Trust CIO

## Independent Examiners's Report to the Trustees of Treverbyn Community Hall

We report on the accounts of the charity for the year ended 30 June 2021 which are set out on the following pages.

### Respective responsibilities of trustee and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to our attention.

### Basis of independent examiner's report

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

### Independent examiner's statement

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

(1) which gives us reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

(2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Bennett Jones & Co  
Chartered Accountants  
22 Victoria Road  
St Austell  
Cornwall  
PL25 4QD

.....(Date)

**Treverbyn Community Trust CIO**  
**Statement of Financial Activities**  
**for the year ended 30 June 2021**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2021 £</b>
<b>Incoming resources</b>			
<i>Voluntary income:</i>			
Donations and grants	2,319	78,759	81,078
Capital grant released		17,343	17,343
<i>Activities for generating funds:</i>			
Fundraising activities	-		-
Investment income	12		12
<i>Charitable activities:</i>			
Hall fees, cafe income etc	9,872	8	9,880
<b>Total incoming resources</b>	<u>12,203</u>	<u>96,110</u>	<u>108,313</u>
<b>Resources expended</b>			
<i>Cost of generating funds</i>		2,750	2,750
<i>Charitable activities</i>	16,619	147,138	163,757
<i>Governance costs</i>	1,997	2,874	4,871
<b>Total resources expended</b>	<u>18,616</u>	<u>152,762</u>	<u>171,378</u>
<b>Net incoming resources before other recognised gains</b>	(6,413)	(56,652)	(63,065)
<b>Transfer in from Treverbyn Community Hall</b>	108,150	86,015	194,165
<b>Net movement in funds</b>	101,737	29,363	131,100
<b>Reconciliation of Funds</b>			
Total Funds brought forward	-	-	-
Total Funds carried forward	<u>101,737</u>	<u>29,363</u>	<u>131,100</u>

**Treverbyn Community Trust CIO****Registered charity number:** 1186284**Balance Sheet  
as at 30 June 2021**

	<b>Notes</b>	<b>2021 £</b>
<b>Fixed assets</b>		
Tangible assets	2	267,696
<b>Current assets</b>		
Debtors	3	14,602
Cash at bank and in hand		247,037
		<u>261,639</u>
<b>Creditors: amounts falling due within one year</b>	4	(142,486)
<b>Net current assets</b>		<u>119,153</u>
<b>Total assets less current liabilities</b>		<u>386,849</u>
<b>Creditors: amounts falling due after more than one year</b>	5	(255,749)
<b>Net assets</b>		<u>131,100</u>
<b>Capital and reserves</b>		
Restricted funds		29,363
Unrestricted funds	6	101,737
<b>Total funds</b>		<u>131,100</u>

The trustees are satisfied that the charity is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

There has been no requirement for the charity to obtain an audit in accordance with section 476 of the Act.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Trustee

Approved by the board on .....(Date)

**Treverbyn Community Trust CIO**  
**Notes to the Accounts**  
**for the year ended 30 June 2021**

**1 Accounting policies**

***Basis of preparation***

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

***Fund accounting***

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Management Committee for a particular purpose.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through terms of an appeal.

***Incoming resources***

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Investment income is included when receivable.

Incoming resources from charitable trading activity are accounted for when earned.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

***Resources expended***

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

**Treverbyn Community Trust CIO**  
**Notes to the Accounts**  
**for the year ended 30 June 2021**

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Leasehold land and building improvements	over the remaining term of the lease
Plant and machinery	over 3 years
Motor vehicles	over 5 years

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

***Provisions***

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

***Pensions***

Contributions to defined contribution plans are expensed in the period to which they relate.

**Treverbyn Community Trust CIO**  
**Notes to the Accounts**  
**for the year ended 30 June 2021**

**2 Tangible fixed assets**

	<b>Building improvements</b>	<b>Plant and machinery etc</b>	<b>Motor vehicles</b>	<b>Total</b>
	£	£	£	£
<b>Cost</b>				
Additions	-	2,547	18,350	20,897
Transfer in	324,752	11,048	-	335,800
At 30 June 2021	<u>324,752</u>	<u>13,595</u>	<u>18,350</u>	<u>356,697</u>
<b>Depreciation</b>				
Charge for the year	6,984	1,866	3,670	12,520
Transfer in	69,500	6,981	-	76,481
At 30 June 2021	<u>76,484</u>	<u>8,847</u>	<u>3,670</u>	<u>89,001</u>
<b>Net book value</b>				
At 30 June 2021	<u>248,268</u>	<u>4,748</u>	<u>14,680</u>	<u>267,696</u>

**3 Debtors**

	<b>2021</b>
	£
Trade debtors	3,304
Other debtors	11,298
	<u>14,602</u>

**4 Creditors: amounts falling due within one year**

	<b>2021</b>
	£
Trade creditors	32,410
Grants received in advance	107,734
Deposits received in advance	2,342
	<u>142,486</u>

**5 Creditors: amounts falling due after one year**

	<b>2021</b>
	£
Balance of capital grant	<u>255,749</u>

**Treverbyn Community Trust CIO**  
**Notes to the Accounts**  
**for the year ended 30 June 2021**

<b>6 Designation of funds</b>	<b>2021</b> <b>£</b>
Provision for future maintenance and improvements	10,000
Provision for salaries	37,000
	<hr/>
At 30 June 2021	<u>47,000</u>

These funds form part of Unrestricted Reserves on the Balance Sheet.

**7 Staff secondment**

During the year, Treverbyn Community Hall seconded staff to Treverbyn Community Trust CIO, re-charging the staff costs without profit margin.

**8 Other information**

Treverbyn Community Trust is a Charitable Incorporated Organisation and is based at Treverbyn Road, Treverbyn, near Stenalees PL26 8TL in Cornwall. It is registered at Companies House in England & Wales.

**Treverbyn Community Trust CIO**  
**Notes to the Accounts**  
**for the year ended 30 June 2021**

<b>9 Total resources expended</b>	<b>Cost of generating £ funds</b>	<b>Charitable £ activities</b>	<b>£ Governance</b>	<b>2021 £</b>
<b>Costs directly allocated to activities</b>				
Cafe purchases		724		724
Weekly bulk food purchases		13,957		13,957
Consumables		-		-
Events		-		-
Fundraising costs		5,539		5,539
Crisis grant		1,610		1,610
Prizes and vouchers		-		-
Newsletter costs		-		-
Staff training and welfare		173		173
Uniform and protective clothing		517		517
Rent and rates		9,612		9,612
Light and heat		2,676		2,676
Garden expenses		-		-
Cleaning		-		-
Waste removal		2,431		2,431
Insurance		2,183		2,183
Stairlift costs		110		110
Software		798		798
Repairs and maintenance		2,389		2,389
Depreciation		12,520		12,520
Accountancy fees		1,377	1,376	2,753
Solicitors fees			501	501
Other legal and professional costs		35		35
<b>Support costs allocated to activities</b>				
Wages and salaries	2,750	85,594	2,750	91,094
Session staff		9,436		9,436
Pensions		-		-
Temporary staff and recruitment		-		-
Volunteer expenses		1,683		1,683
Travel and subsistence		1,808		1,808
Motor expenses		2,258		2,258
Telephone		568	63	631
Postage		7	1	8
Stationery and printing		1,010	112	1,122
Subscriptions and licences		414		414
Bank charges			68	68
IT and website costs		-		-
Advertising		4,004		4,004
Sundry		324		324
	<b>2,750</b>	<b>163,757</b>	<b>4,871</b>	<b>171,378</b>

**Treverbyn Community Trust CIO  
Profit and loss account  
for the year ended 30 June 2021**

	<b>2021</b>
	<b>£</b>
<b>Income</b>	108,301
Direct costs	(21,830)
<b>Gross surplus</b>	<u>86,471</u>
Administrative expenses	(149,548)
<b>Operating deficit</b>	<u>(63,077)</u>
Transfer from Treverbyn Community Hall	194,165
Interest receivable	12
<b>Surplus of income over expenditure</b>	<u>131,100</u>

**Treverbyn Community Trust CIO**  
**Detailed profit and loss account**  
**for the year ended 30 June 2021**

	<b>2021</b>
	<b>£</b>
<b>Income</b>	
Revenue grants	78,759
Capital grant released	17,343
Activities	646
General donations	2,319
Serviced room use	9,214
Cafe	74
Renewable Heat Incentive income	443
Other income	8
Sales discounts	(505)
	<u>108,301</u>
<b>Direct costs</b>	
Cafe purchases	724
Weekly bulk food purchases	13,957
Fundraising costs	5,539
Crisis grant	1,610
	<u>21,830</u>
<b>Administrative expenses</b>	
Employee costs:	
Wages and salaries	91,094
Session staff	9,436
Staff training and welfare	173
Uniform and protective clothing	517
Volunteer expenses	1,683
Travel and subsistence	1,808
Motor expenses	2,258
	<u>106,969</u>
Premises costs:	
Rent and rates	9,612
Light and heat	2,676
Waste removal and cleaning	2,431
	<u>14,719</u>

**Treverbyn Community Trust CIO**  
**Detailed profit and loss account**  
**for the year ended 30 June 2021**

	<b>2021</b>
	<b>£</b>
General administrative expenses:	
Telephone and fax	631
Postage	8
Stationery and printing	1,122
Subscriptions and licences	414
Bank charges	68
Insurance	2,183
Stairlift costs	110
Software	798
Repairs and maintenance	2,389
Depreciation	12,520
Sundry expenses	324
	<hr/>
	20,567
Legal and professional costs:	
Accountancy fees	2,753
Solicitors fees	501
Advertising and PR	4,004
Other legal and professional	35
	<hr/>
	7,293
	<hr/>
	149,548
	<hr/>

Registered charity number  
1186284

Treverbyn Community Trust CIO

Report and Unaudited Accounts

30 June 2021

# Treverbyn Community Trust CIO

## Independent Examiners's Report to the Trustees of Treverbyn Community Hall

We report on the accounts of the charity for the year ended 30 June 2021 which are set out on the following pages.

### Respective responsibilities of trustee and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to our attention.

### Basis of independent examiner's report

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

### Independent examiner's statement

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

(1) which gives us reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

(2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Bennett Jones & Co  
Chartered Accountants  
22 Victoria Road  
St Austell  
Cornwall  
PL25 4QD

.....(Date)

**Treverbyn Community Trust CIO**  
**Statement of Financial Activities**  
**for the year ended 30 June 2021**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2021 £</b>
<b>Incoming resources</b>			
<i>Voluntary income:</i>			
Donations and grants	2,319	78,759	81,078
Capital grant released		17,343	17,343
<i>Activities for generating funds:</i>			
Fundraising activities	-		-
Investment income	12		12
<i>Charitable activities:</i>			
Hall fees, cafe income etc	9,872	8	9,880
<b>Total incoming resources</b>	<u>12,203</u>	<u>96,110</u>	<u>108,313</u>
<b>Resources expended</b>			
<i>Cost of generating funds</i>		2,750	2,750
<i>Charitable activities</i>	16,619	147,138	163,757
<i>Governance costs</i>	1,997	2,874	4,871
<b>Total resources expended</b>	<u>18,616</u>	<u>152,762</u>	<u>171,378</u>
<b>Net incoming resources before other recognised gains</b>	(6,413)	(56,652)	(63,065)
<b>Transfer in from Treverbyn Community Hall</b>	108,150	86,015	194,165
<b>Net movement in funds</b>	101,737	29,363	131,100
<b>Reconciliation of Funds</b>			
Total Funds brought forward	-	-	-
Total Funds carried forward	<u>101,737</u>	<u>29,363</u>	<u>131,100</u>

**Treverbyn Community Trust CIO****Registered charity number:** 1186284**Balance Sheet  
as at 30 June 2021**

	<b>Notes</b>	<b>2021 £</b>
<b>Fixed assets</b>		
Tangible assets	2	267,696
<b>Current assets</b>		
Debtors	3	14,602
Cash at bank and in hand		247,037
		<u>261,639</u>
<b>Creditors: amounts falling due within one year</b>	4	(142,486)
<b>Net current assets</b>		<u>119,153</u>
<b>Total assets less current liabilities</b>		<u>386,849</u>
<b>Creditors: amounts falling due after more than one year</b>	5	(255,749)
<b>Net assets</b>		<u>131,100</u>
<b>Capital and reserves</b>		
Restricted funds		29,363
Unrestricted funds	6	101,737
<b>Total funds</b>		<u>131,100</u>

The trustees are satisfied that the charity is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

There has been no requirement for the charity to obtain an audit in accordance with section 476 of the Act.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Trustee

Approved by the board on .....(Date)

**Treverbyn Community Trust CIO**  
**Notes to the Accounts**  
**for the year ended 30 June 2021**

**1 Accounting policies**

***Basis of preparation***

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

***Fund accounting***

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Management Committee for a particular purpose.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through terms of an appeal.

***Incoming resources***

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Investment income is included when receivable.

Incoming resources from charitable trading activity are accounted for when earned.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

***Resources expended***

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

**Treverbyn Community Trust CIO**  
**Notes to the Accounts**  
**for the year ended 30 June 2021**

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Leasehold land and building improvements	over the remaining term of the lease
Plant and machinery	over 3 years
Motor vehicles	over 5 years

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

***Provisions***

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

***Pensions***

Contributions to defined contribution plans are expensed in the period to which they relate.

**Treverbyn Community Trust CIO**  
**Notes to the Accounts**  
**for the year ended 30 June 2021**

**2 Tangible fixed assets**

	<b>Building improvements</b>	<b>Plant and machinery etc</b>	<b>Motor vehicles</b>	<b>Total</b>
	£	£	£	£
<b>Cost</b>				
Additions	-	2,547	18,350	20,897
Transfer in	324,752	11,048	-	335,800
At 30 June 2021	<u>324,752</u>	<u>13,595</u>	<u>18,350</u>	<u>356,697</u>
<b>Depreciation</b>				
Charge for the year	6,984	1,866	3,670	12,520
Transfer in	69,500	6,981	-	76,481
At 30 June 2021	<u>76,484</u>	<u>8,847</u>	<u>3,670</u>	<u>89,001</u>
<b>Net book value</b>				
At 30 June 2021	<u>248,268</u>	<u>4,748</u>	<u>14,680</u>	<u>267,696</u>

**3 Debtors**

	<b>2021</b>
	£
Trade debtors	3,304
Other debtors	11,298
	<u>14,602</u>

**4 Creditors: amounts falling due within one year**

	<b>2021</b>
	£
Trade creditors	32,410
Grants received in advance	107,734
Deposits received in advance	2,342
	<u>142,486</u>

**5 Creditors: amounts falling due after one year**

	<b>2021</b>
	£
Balance of capital grant	<u>255,749</u>

**Treverbyn Community Trust CIO**  
**Notes to the Accounts**  
**for the year ended 30 June 2021**

<b>6 Designation of funds</b>	<b>2021</b> <b>£</b>
Provision for future maintenance and improvements	10,000
Provision for salaries	37,000
	<hr/>
At 30 June 2021	<u>47,000</u>

These funds form part of Unrestricted Reserves on the Balance Sheet.

**7 Staff secondment**

During the year, Treverbyn Community Hall seconded staff to Treverbyn Community Trust CIO, re-charging the staff costs without profit margin.

**8 Other information**

Treverbyn Community Trust is a Charitable Incorporated Organisation and is based at Treverbyn Road, Treverbyn, near Stenalees PL26 8TL in Cornwall. It is registered at Companies House in England & Wales.

**Treverbyn Community Trust CIO**  
**Notes to the Accounts**  
**for the year ended 30 June 2021**

<b>9 Total resources expended</b>	<b>Cost of generating £ funds</b>	<b>Charitable £ activities</b>	<b>£ Governance</b>	<b>2021 £</b>
<b>Costs directly allocated to activities</b>				
Cafe purchases		724		724
Weekly bulk food purchases		13,957		13,957
Consumables		-		-
Events		-		-
Fundraising costs		5,539		5,539
Crisis grant		1,610		1,610
Prizes and vouchers		-		-
Newsletter costs		-		-
Staff training and welfare		173		173
Uniform and protective clothing		517		517
Rent and rates		9,612		9,612
Light and heat		2,676		2,676
Garden expenses		-		-
Cleaning		-		-
Waste removal		2,431		2,431
Insurance		2,183		2,183
Stairlift costs		110		110
Software		798		798
Repairs and maintenance		2,389		2,389
Depreciation		12,520		12,520
Accountancy fees		1,377	1,376	2,753
Solicitors fees			501	501
Other legal and professional costs		35		35
<b>Support costs allocated to activities</b>				
Wages and salaries	2,750	85,594	2,750	91,094
Session staff		9,436		9,436
Pensions		-		-
Temporary staff and recruitment		-		-
Volunteer expenses		1,683		1,683
Travel and subsistence		1,808		1,808
Motor expenses		2,258		2,258
Telephone		568	63	631
Postage		7	1	8
Stationery and printing		1,010	112	1,122
Subscriptions and licences		414		414
Bank charges			68	68
IT and website costs		-		-
Advertising		4,004		4,004
Sundry		324		324
	<b>2,750</b>	<b>163,757</b>	<b>4,871</b>	<b>171,378</b>

**Treverbyn Community Trust CIO**  
**Profit and loss account**  
**for the year ended 30 June 2021**

	<b>2021</b>
	<b>£</b>
<b>Income</b>	108,301
Direct costs	(21,830)
<b>Gross surplus</b>	<hr/> 86,471
Administrative expenses	(149,548)
<b>Operating deficit</b>	<hr/> (63,077)
Transfer from Treverbyn Community Hall	194,165
Interest receivable	12
<b>Surplus of income over expenditure</b>	<hr/> <hr/> 131,100

**Treverbyn Community Trust CIO**  
**Detailed profit and loss account**  
**for the year ended 30 June 2021**

	<b>2021</b>
	<b>£</b>
<b>Income</b>	
Revenue grants	78,759
Capital grant released	17,343
Activities	646
General donations	2,319
Serviced room use	9,214
Cafe	74
Renewable Heat Incentive income	443
Other income	8
Sales discounts	(505)
	<u>108,301</u>
<b>Direct costs</b>	
Cafe purchases	724
Weekly bulk food purchases	13,957
Fundraising costs	5,539
Crisis grant	1,610
	<u>21,830</u>
<b>Administrative expenses</b>	
Employee costs:	
Wages and salaries	91,094
Session staff	9,436
Staff training and welfare	173
Uniform and protective clothing	517
Volunteer expenses	1,683
Travel and subsistence	1,808
Motor expenses	2,258
	<u>106,969</u>
Premises costs:	
Rent and rates	9,612
Light and heat	2,676
Waste removal and cleaning	2,431
	<u>14,719</u>

**Treverbyn Community Trust CIO**  
**Detailed profit and loss account**  
**for the year ended 30 June 2021**

	<b>2021</b>
	<b>£</b>
General administrative expenses:	
Telephone and fax	631
Postage	8
Stationery and printing	1,122
Subscriptions and licences	414
Bank charges	68
Insurance	2,183
Stairlift costs	110
Software	798
Repairs and maintenance	2,389
Depreciation	12,520
Sundry expenses	324
	<hr/>
	20,567
Legal and professional costs:	
Accountancy fees	2,753
Solicitors fees	501
Advertising and PR	4,004
Other legal and professional	35
	<hr/>
	7,293
	<hr/>
	149,548
	<hr/>