

# TREVERBYN COMMUNITY TRUST

## Annual Report 2021 – 2022



### Trustees for 2021/22

Gill Wilson

Chair

Louise Lambert

Donald Boag

Treasurer

Sue Waterfield

Jane Cox

Secetary

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 delevopment*

*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. #friendshipsmadethrougghfun



## 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 a 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 apporxamently 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 it's 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>	<b>48,752</b>	<b>251,056</b>	<b>299,808</b>	<b>108,313</b>
<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>	<b>17,001</b>	<b>283,021</b>	<b>300,022</b>	<b>171,378</b>
<b>Net incoming resources before other recognised gains</b>	<b>31,751</b>	<b>(31,965)</b>	<b>(214)</b>	<b>(63,065)</b>
<b>Transfer in from Treverbyn Community Hall</b>	<b>27,845</b>	<b>2,602</b>	<b>30,447</b>	<b>194,165</b>
<b>Net movement in funds</b>	<b>59,596</b>	<b>(29,363)</b>	<b>30,233</b>	<b>131,100</b>
<b>Reconciliation of Funds</b>				
Total Funds brought forward	101,737	29,363	131,100	-
Total Funds carried forward	<b>161,333</b>	<b>-</b>	<b>161,333</b>	<b>131,100</b>

**Treverbryn 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.



**Treverbryn 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>

**3 Debtors**

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

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

	<b>2022 £</b>	<b>2021 £</b>
Trade creditors	5,298	32,410
Grants received in advance	79,969	107,734
Deposits received in advance	<u>375</u>	<u>2,342</u>
	<u>85,642</u>	<u>142,486</u>

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

	<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
At 30 June 2022	<u>47,000</u>	<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 and also with the Charity Commission.

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

	Cost of generating £ funds	Charitable activities £	Governance £	2022 £	2021 £
<b>9 Total resources expended</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
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
	<b>2,750</b>	<b>292,498</b>	<b>4,774</b>	<b>300,022</b>	<b>171,378</b>

**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**  
**Detailed profit and loss account**  
**for the year ended 30 June 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
General administrative expenses:		
Telephone and fax	1,264	631
Postage	71	8
Stationery and printing	1,421	1,122
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'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>	<b>48,752</b>	<b>251,056</b>	<b>299,808</b>	<b>108,313</b>
<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>	<b>17,001</b>	<b>283,021</b>	<b>300,022</b>	<b>171,378</b>
<b>Net incoming resources before other recognised gains</b>	<b>31,751</b>	<b>(31,965)</b>	<b>(214)</b>	<b>(63,065)</b>
<b>Transfer in from Treverbyn Community Hall</b>	<b>27,845</b>	<b>2,602</b>	<b>30,447</b>	<b>194,165</b>
<b>Net movement in funds</b>	<b>59,596</b>	<b>(29,363)</b>	<b>30,233</b>	<b>131,100</b>
<b>Reconciliation of Funds</b>				
Total Funds brought forward	101,737	29,363	131,100	-
Total Funds carried forward	<b>161,333</b>	<b>-</b>	<b>161,333</b>	<b>131,100</b>

**Treverbryn 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

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.



**Treverbryn 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>

**3 Debtors**

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

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

	<b>2022 £</b>	<b>2021 £</b>
Trade creditors	5,298	32,410
Grants received in advance	79,969	107,734
Deposits received in advance	<u>375</u>	<u>2,342</u>
	<u>85,642</u>	<u>142,486</u>

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

	<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
At 30 June 2022	<u>47,000</u>	<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 and also with the Charity Commission.

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

	Cost of generating £ funds	Charitable £ activities	£ Governance	2022 £	2021 £
<b>9 Total resources expended</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
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
	<b>2,750</b>	<b>292,498</b>	<b>4,774</b>	<b>300,022</b>	<b>171,378</b>

**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**  
**Detailed profit and loss account**  
**for the year ended 30 June 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
General administrative expenses:		
Telephone and fax	1,264	631
Postage	71	8
Stationery and printing	1,421	1,122
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>