

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 VM02 '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 creative 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



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

web: 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

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 £
Incoming resources				
<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
Total incoming resources	<u>67,728</u>	<u>125,743</u>	<u>193,471</u>	<u>299,808</u>
Resources expended				
<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
Total resources expended	<u>92,033</u>	<u>125,743</u>	<u>217,776</u>	<u>300,022</u>
Net incoming resources before other recognised gains	(24,305)	-	(24,305)	(214)
Transfer in from Treverbyn Community Hall	-	-	-	30,447
Net movement in funds	<u>(24,305)</u>	<u>-</u>	<u>(24,305)</u>	<u>30,233</u>
Reconciliation of Funds				
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 £
Fixed assets			
Tangible assets	2	285,027	310,342
Current assets			
Debtors	3	20,563	6,819
Cash at bank and in hand		187,672	231,002
		<u>208,235</u>	<u>237,821</u>
Creditors: amounts falling due within one year	4	(83,477)	(85,642)
Net current assets		<u>124,758</u>	<u>152,179</u>
Total assets less current liabilities		<u>409,785</u>	<u>462,521</u>
Creditors: amounts falling due after more than one year	5	(272,757)	(301,188)
Net assets		<u>137,028</u>	<u>161,333</u>
Capital and reserves			
Unrestricted funds	6	137,028	161,333
Total funds		<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

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

	Building improvements £	Plant and machinery etc £	Motor vehicles £	Total £
Cost				
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>
Depreciation				
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>
Net book value				
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>

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

4 Creditors: amounts falling due within one year	2023 £	2022 £
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.

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

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

6 Designation of funds	2023 £	2022 £
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

Treverbryn Community Trust is a Charitable Incorporated Organisation and is based at Treverbryn Road, Treverbryn, 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

	Cost of generating funds	Charitable activities	Governance	2023	2022
8 Total resources expended	£	£	£	£	£
Costs directly allocated to activities					
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
Support costs allocated to activities					
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 £
Income		
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>
Direct costs		
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>
Administrative expenses		
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

	2023	2022
	£	£
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 £
Incoming resources				
<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
Total incoming resources	<u>67,728</u>	<u>125,743</u>	<u>193,471</u>	<u>299,808</u>
Resources expended				
<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
Total resources expended	<u>92,033</u>	<u>125,743</u>	<u>217,776</u>	<u>300,022</u>
Net incoming resources before other recognised gains	(24,305)	-	(24,305)	(214)
Transfer in from Treverbyn Community Hall	-	-	-	30,447
Net movement in funds	<u>(24,305)</u>	<u>-</u>	<u>(24,305)</u>	<u>30,233</u>
Reconciliation of Funds				
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 £
Fixed assets			
Tangible assets	2	285,027	310,342
Current assets			
Debtors	3	20,563	6,819
Cash at bank and in hand		187,672	231,002
		<u>208,235</u>	<u>237,821</u>
Creditors: amounts falling due within one year	4	(83,477)	(85,642)
Net current assets		<u>124,758</u>	<u>152,179</u>
Total assets less current liabilities		<u>409,785</u>	<u>462,521</u>
Creditors: amounts falling due after more than one year	5	(272,757)	(301,188)
Net assets		<u>137,028</u>	<u>161,333</u>
Capital and reserves			
Unrestricted funds	6	137,028	161,333
Total funds		<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

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

	Building improvements £	Plant and machinery etc £	Motor vehicles £	Total £
Cost				
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>
Depreciation				
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>
Net book value				
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>

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

4 Creditors: amounts falling due within one year	2023 £	2022 £
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.

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

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

6 Designation of funds	2023	2022
	£	£
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

Treverbryn Community Trust is a Charitable Incorporated Organisation and is based at Treverbryn Road, Treverbryn, 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

	Cost of generating funds	Charitable activities	Governance	2023	2022
8 Total resources expended	£	£	£	£	£
Costs directly allocated to activities					
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
Support costs allocated to activities					
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 £
Income		
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>
Direct costs		
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>
Administrative expenses		
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

	2023	2022
	£	£
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>