



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 01/01/2025 Period start date To 31/12/2025 Period end date

Charity name: Gerrans Parish Memorial Hall

Charity registration number: 1194610

Objectives and Activities

Summary of the purposes of the charity as set out in its governing document	<i>The [Charity's Property] shall be held upon trust for the purpose of physical and mental training and recreation and social, moral and intellectual development through the medium of reading and recreation rooms, library, lectures, classes, recreations and entertainments or otherwise as may be found expedient for the benefit of the inhabitants of the Parish of Gerrans in the County of Cornwall and its immediate vicinity without distinction of sex, or of political, religious or other opinions.</i> (1) The provision and maintenance of a village hall for the use of the inhabitants of the Parish of Gerrans and its immediate vicinity without distinction of political, religious or other opinions, including use for: (a) meetings, lectures and classes, and (b) other forms of recreation and leisure-time occupation, with the object of improving the conditions of life for the inhabitants. (2) The advancement by such means as are charitable in law the education in, research into and knowledge of the history and development of the local area for the benefit of the public in general and of the local inhabitants, in particular and for such purposes to establish a heritage centre/museum and related educational facilities
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	The memorial hall offered for hire at heavily subsidised rates when being used for activities by local people that meets the charity's objectives. The Heritage Centre provides the community with access to archives of historical information about the local area
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	The trustees kept in mind the Charity Commission's guidance on public benefit throughout the year and guidance is included in the hall booking documents published to users.

Additional information (optional)

You may choose to include further statements where relevant about:

	A significant time contribution is made by a number of volunteers (Trustees and the committee) to run the charity.
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Contribution made by volunteers	The trustees receive no monetary benefits, out of pocket expenses are reimbursed.
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Achievements and Performance

Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	A new smoke alarm system was installed and health and safety checks are being performed and recorded on a regular basis The charity invested in training one of the Trustees and to obtain a personal alcohol licence to support any future events. Many diverse activities took place in the Memorial Hall in support of the purpose of the charity.
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Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	The old oil fuelled heating system in the hall has been replaced with electric air source heat pump heating, a new smoke alarm system has been installed and the toilets are in the process of being refurbished and will be completed early 2026 The Memorial Hall is currently used for a variety of activities including Brownies, Guides, Rainbows, Yoga, fitness, painting, singing, line dancing, music & many other groups offering educational, health and other lifestyle benefits as defined in the charities constitution.
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Financial Review

Review of the charity's financial position at the end of the period	The bank balance opened at £30,228.96 and closed at £37,459.49 on 31/12/2025 Reserves at year end were £49k of unrestricted funds. The accounts are prepared on a receipts and payments basis. Following handover to the new treasurer some minor errors were identified in the accounts where receipts and payments had been included in the 2024 accounts for transactions that had been banked in 2025, these were not material values. £4.5k overpayment was received in rent for the surgery due to an incorrect assumption by the tenant that the CIO was VAT registered. Some of this payment was paid to HMRC in error under the previous unincorporated charity 300543's VAT registration number. The error has been disclosed to HMRC and repayment has been agreed but has not yet been received. Once received any over payment will be passed on to the tenant or with agreement will be used to repay historic debt. The CIO is and has never been VAT registered as turnover is below the required VAT registration threshold. There were no year on year material variances between 2024 and 2025 although it was noted that cleaning costs had increased and gardening costs were lower than last year. An independent review advised no changes to surgery rent proposed, resulting in a saving as no professional fees were payable to agree a new rental price with the tenant. New stock was purchased to sell at the Heritage Centre whereas no stock had been purchased in 2024.
Statement explaining the policy for holding reserves stating why they are held	Charity's policy is to hold 2 times routine expenditure as a reserve which would be £52k. Reserves at year end were £49k this is therefore broadly in line with policy. Reserves are held to ensure immediate routine costs can be covered should the rental income cease.
Amount of reserves held	£48,879.67

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	• Surgery rent • Memorial Hall Hire fees • Car Parking charges • Sale of goods at memorial hall • Donations
A description of the principal risks facing the charity	If the tenants renting the Surgery building ended their rental contract that would have a significant impact on covering the charity's ongoing costs as it is the primary source of income. All of the trustees are volunteers therefore compliance with all legal obligations for the CIO is done on a best endeavours basis and there is always a risk that published guidance could be missed or misinterpreted.

Future Plans	In 2026 there are plans to hold Cornish language lessons and for the committee to set up a sub group who will organise additional ad hoc activities and fund-raising events in the Memorial Hall. Refurbishment of the hall is due to be completed in 2026. Users of the hall and car park are expected to continue providing an ongoing income to re-invest in maintenance of the properties and to subsidise activities for local people that support the purpose of the charity. The surgery building will continue to be rented to the GPs serving the Roseland community.
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Structure, Governance and Management

Type of governing document (trust deed, royal charter)	Constitution adopted 20/5/2021
How is the charity constituted? (e.g unincorporated association, CIO)	CIO
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Trustees are appointed (or re-appointed) each year annually at the AGM in June. There must be at least 3 and a maximum of 12

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	All policies and procedures are stored centrally in a Drop Box account which is accessible by all Trustees and committee members. All new trustees are directed to familiarise themselves with the policies and procedures.
Other	The charity engages a number of suppliers on a self-employed basis including a manager to run the heritage centre who is also a committee member. The committee also has representatives from the key groups using the Memorial Hall providing a continuous feedback loop to enable recommendations and improvements to be considered on an ongoing basis

Reference and Administrative details

Charity name	Gerrans Parish Memorial Hall
Other name the charity uses	None
Registered charity number	1194610
Charity's principal address	Gerrans Hill, Portscatho, TR2 5EE

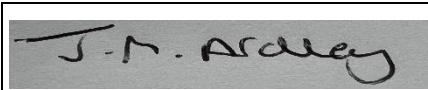
Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Andy Mullins	Chairperson		
2	Judith Ardley	Treasurer	1/5/25 -31/12/25	
3	Julie Saunders	Secretary		
4	Victoria Ling	Booking Secretary		
5	Nigel Boon			
6				

Declarations

The trustees declare that they have approved the trustees’ report above.

Signed on behalf of the charity’s trustees

Signature(s)		
Full name(s)	Judith Ardley	Andy Mullins
Position (eg Secretary, Chair, etc)	Treasurer	Chairperson
Date	10/2/2026	



CHARITY COMMISSION
FOR ENGLAND AND WALES

Gerrans Parish Memorial Hall
Gerrans Hill, Portscatho, TR2 5EE

1194610

Receipts and payments accounts

CC16a

For the period from

01/01/2025

To

31/12/2025

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Hire of Hall	7,630	-	-	7,630	6,935
Hall hire incorrectly included in 2024 accounts (banked in 25)	575			575	575
Hall Hire deposits	100			100	-
Car Park Income	11,304	-	-	11,304	10,735
Car Park Income incorrectly included in 2024 accounts (banked in 25)	390			390	390
Horticultural Show	1,045	-	-	1,045	-
Horticultural Show incorrectly included in 2024 accounts (banked in 25)	112			112	112
Donations	66	-	-	66	205
Surgery Rent	33,650	-	-	33,650	42,525
Accidental overpayment of surgery rent , to be offset against old debt	2,243			2,243	-
Accidental overpayment of surgery rent (VAT added in error and paid to HMRC to be refunded once received from HMRC)	2,243	-	-	2,243	-
Heritage centre Sales	692	-	-	692	737
				-	139
Sub total (Gross income for AR)	60,051	-	-	60,051	62,074

A2 Asset and investment sales, (see table).					
	-	-	-	-	
	-	-	-	-	-
<i>Sub total</i>	-	-	-	-	-
<i>Total receipts</i>	60,051	-	-	60,051	62,074

A3 Payments

Cleaning	2,580	-	-	2,580	1,801
Gardening	2,155	-	-	2,155	3,226
Gardening included in 2024 in error not paid until 25	190			190	190
Caretaker	312			312	553
Electricity	2,230			2,230	1,652
Electricity included in 2024 in error not paid until 2025	541			541	541
Oil	738			738	988
Telephone	897			897	779
Telephone included in 2024 in error not paid until 25	159			159	159
Water	357			357	391
Water included in 2024 in error not paid until 2025	48			48	48
Insurance	4,209			4,209	3,943
Routine Maintenance	3,734			3,734	3,290
Offsite Storage	1,560			1,560	1,560
Licences	1,037	-	-	1,037	526
Sundry (council tax , stationery etc)	799	-	-	799	760
Horticulture show	485			485	-
Car Park	1,036	-	-	1,036	365
Car Park commission included in 2024 in error not paid until 25	15			15	15
Prof. Fees	-	-	-	-	3,950
Cost of Sales (stock purchase HC)	1,318			1,318	-
Heritage Centre management fees	3,000			3,000	3,000
VAT paid in error to HMRC	3,365			3,365	-
Hall Smoke Detectors	6,579			6,579	-
Painting	3,350			3,350	6,700
Hall Refurbishment	4,244			4,244	51,135
Hall Heating system	7,882			7,882	14,972
Carol Project HC	-			-	300

Jubilee Restricted Funds	-			-	2,021
Car Park Machine	-			-	6,343
Sub total	52,820	-	-	52,820	109,208

A4 Asset and investment purchases, (see table)					
	-	-	-	-	
	-	-	-	-	
Sub total	-	-	-	-	-

Total payments	52,820	-	-	52,820	109,208
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Net of receipts/(payments)	7,231	-	-	7,231	- 47,134
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	30,229	-	-	30,229	-
Cash funds this year end	37,459	-	-	37,459	- 47,134

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Barclays Bank Balance	37,459	-	-
		-	-	-
		-	-	-
	Total cash funds	37,459	-	-
	(agree balances with receipts and payments account(s))	OK	OK	OK
B2 Other monetary assets		Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
	Debtors Hall Hire	150	-	-
	Debtors Surgery rent underpaid	3,630	-	-
	VAT error repayment due from HMRC	2,243	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

B3 Investment assets

Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
COIF Charities investment fund		-	11,198
		-	-
		-	-
		-	-
		-	-

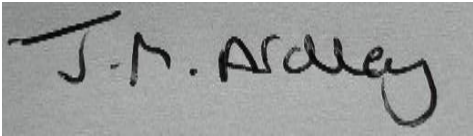
B4 Assets retained for the charity's own use

Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
Surgery building	unrestricted fund	-	981,156
Memorial Hall Building	unrestricted fund	-	937,579
Heritage Centre Building	unrestricted fund	-	328,813
Hall furniture & cupboards	unrestricted fund	-	-
Heritage assets	unrestricted fund	-	-
Heritage centre stock	unrestricted fund	-	1,922
Car Parking payment machine	unrestricted fund	-	-
Heritage centre furniture & cabinets	unrestricted fund	-	-
Heritage centre IT equipment	unrestricted fund	-	-

B5 Liabilities

Details	Fund to which liability relates	Amount due (optional)	When due (optional)
Security deposit for Hall Hire in January 26	Unrestricted funds	100	01 January 2026
Overpaid surgery rent due to be refunded or offset against debt	Unrestricted funds	2,243	
		-	
		-	
		-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Judith Ardley	10/02/2026
	Andy Mullins	10/02/2026



Section A

Independent Examiner's Report

Report to the trustees/
members of

Gerrans Parish Memorial Hall

On accounts for the year
ended

31/12/2025

Charity no
(if any)

1194610

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 / 12 / 2025.

Responsibilities and
basis of report

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

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

Independent
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention (~~other than that disclosed below *~~) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

** Please delete the words in the brackets if they do not apply.*

Signed:

Date: 11th February 2026

Name:

Martin Glass

Relevant professional
qualification(s) or body
(if any):

Address:

34 Churchtown Road

Gerrans, Portscatho

TRURO, TR2 5DY

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.