

HELSTON DOWNSLAND CHARITY

England & Wales · Charity number 235477

Details

Other names	HELSTON ALLOTMENT IN AID OF POOR RATES, THE HELSTON WELFARE TRUST
Status	Registered
Legal form	Other
Registered	1964-08-13
Register	View on the Charity Commission register

Contact

Address	1 Higher Penrose Cottages Helston Cornwall TR13 0RB
Phone	07594 570450
Email	m.Benyon@helstondownslanland.org.uk
Website	www.helstondownslanland.org.uk

Activities

Objects: FOR SUCH CHARITABLE PURPOSES FOR THE GENERAL BENEFIT OF THE INHABITANTS OF THE AREA OF BENEFIT AS THE TRUSTEES FROM TIME TO TIME THINK FIT

Activities: To manage its assets for the benefit of the objects of the scheme

Classification

- **How:** Makes Grants To Organisations
- **What:** General Charitable Purposes
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- **Area of benefit:** PARISH OF HELSTON AS CONSTITUTED ON THE 1 APRIL 1985
- Cornwall

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£31,514	£34,651	-	-
2024-03-31	£23,635	£32,130	-	-
2023-03-31	£23,256	£36,288	-	-
2022-03-31	£22,246	£10,011	-	-
2021-03-31	£27,558	£49,674	-	-

Trustees

Name	Role	Appointed
Melissa Benyon	Chair	2021-05-10
FELICITY NICOLA BOASE		
JOHN MARTIN		2012-11-19
Jean Isabelle Slater		2025-06-19
Mr Reginald John Lovett Boase		
Mr Ronald Williams		
Rev Michael Paul Andrew		2023-03-13

Linked charities

- HELSTON FUEL ALLOTMENT (235477-1)

HELSTON DOWNSLAND CHARITY

England & Wales - Charity number 235477

Accounts

PRYOR BEGENT FRY & CO.

CHARTERED ACCOUNTANTS

97 Meneage Street, Helston
Cornwall TR13 8RE
Tel: 01326 562276
Email: info@pryorbegentfry.co.uk

Our Ref: **AJF/MP**

Date: **23 September 2025**

A.J. Fry, FCA

Your Ref:

The Trustees
Helston Downsland Charity
The Guildhall
Coinagehall Street
Helston
TR13 8EB
Attention: Melissa Benyon

Dear Ladies and Gentlemen

Re: Helston Downsland Charity

We enclose two copies of the Charity's accounts for the year ended 31 March 2025. If these meet with your approval, we would be grateful if you could sign and return one copy to us and retain the other for your files. We would be grateful for the signatures of two Trustees on the copy returns to us.

The trust moved the endowment investment from Brewer and Dolphin to the COIF Ethical Investment fund. The total portfolio value taken into account the movement declined by £23367 the trust income increased from £23365 to £31514 the increase being exclusively being from investment income from the portfolio.

Total expenditure increased from £32130 to £34651 the majority of the increase being in respect of the various grants made.

This led to an excess of payments over receipts of £3137 compared to £8503 in the previous year.


Due to the change in the investment portfolio, there is now a substantial deposit account also with COIF amounting to £105334 additionally the Lloyds bank account has a balance of £17315 compared to £29338.

The formal Examiner's Certificate to be attached to the accounts for filing with The Charity Commission is enclosed.

As this largely concludes our work for the year, we will forward a note of our firms charges in due course.

Perhaps when you are next passing the office during office hours, you could collect your accounting records.

Yours faithfully


A.J. Fry
Enc

**Independent Examiner's Report to the Trustees of
Helston Downsland Trust**

I report on the accounts of the Trust for the year ended 31st March 2025, which are set out on the attached pages.

Respective Responsibilities of Trustees and Examiner

As the Charity's Trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 43(2) of The Charities Act 1993 (The Charities Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of The Charities Act, whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- To keep accounting records in accordance with section 41 of The Charities Act); and
 - to prepare accounts which agree with the accounting records and comply with the account requirements of The Charities Act.
- have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**A.J. Fry FCA
CHARTERED ACCOUNTANT**

97 Meneage Street
Helston
Cornwall
TR13 8RE

HELSTON DOWNSLAND CHARITY
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

GENERAL FUND RECEIPTS AND PAYMENTS ACCOUNT

RECEIPTS

	<u>2025</u>		<u>2024</u>
	£	£	£
<u>Rental of Land</u>			
Flambards	3007		3007
<u>Investment Income</u>			
Investment Portfolio	28309		19128
<u>Other Receipts</u>			
Standing grass and donations	198		1500
	<u>31514</u>		<u>23635</u>

HELSTON DOWNSLAND CHARITY
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

GENERAL FUND RECEIPTS AND PAYMENTS ACCOUNT

<u>PAYMENTS</u>	<u>2025</u>	<u>2024</u>
	£	£
Rent Apportionment Helston Welfare Trust	1000	1000
Insurance	444	427
Bank Charges	28	110
Legal Fees - Randle Thomas	-100	2754
Stephens and Scown	1773	3517
Professional Fees - Brewin Dolphin	6962	6156
Mother Tree Ltd	1700	-
Peter Lefort	1756	-
Repairs	299	-
Consultation Refreshments & Printing	525	-
Website Costs	119	-
Accountancy Fees	600	600
Room Hire	45	70
Tree work	0	2236
Grass Cutting - Greenbank	880	800
Culdrose Community Fund	-	-
Coronation Park (SKA)	-	-
Grants: Schedule	18620	14460
	<u>34651</u>	<u>32130</u>
 <u>GENERAL FUND</u>		
Balance brought forward 1.4.24	21306	29809
Excess of Payments over Receipts	-3137	(8503)
Balance carried forward	<u>18169</u>	<u>21306</u>
 <u>ENDOWMENT FUND</u>		
Balance brought forward	695278	654577
Net movement on Portfolio	-92149	(6763)
Decrease (Increase) in valuation of investments	-23367	47464
	<u>579762</u>	<u>695278</u>
 <u>TOTAL FUND VALUE:</u>	<u>579762</u>	<u>695278</u>

Note: The Brewer Dolphin portfolio was encashed and the fund less the transfer to the COIF deposit account reinvested into the purchase of units in the COIF Ethical Investment fund

HELSTON DOWNSLAND CHARITY
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

<u>SCHEDULE OF GRANTS</u>	<u>2025</u>	<u>2024</u>
	£	£
Cast	-	-
Pentreath Ltd	600	-
Age Concern	-	-
Helston AFC	4000	500
Butterfly Wood	-	250
Helston Friendship Group	-	310
Music, Dance Educational Trust	-	-
Hellys Guitar Festival	-	-
Sparkle Foundation	-	-
Helston CIC	-	-
Helston Memory Club	-	-
Helston Cricket Club	-	-
Handicap Children Action	-	500
Helston Netball	-	-
Helston Youth Football	-	-
One Blue Eye	-	1500
Sharpe Image Protection	-	3600
Mustard Seed	1000	500
Cornwall Association Blind Shooting	-	300
Nansloe School	-	2500
Helston Plastic Free	1000	2000
Darcy Lawrence	300	-
Rainbow Multi Academy Trust	-	2500
Truro & Penwith Academy Trust	5850	-
HMC Meneage Street Surgery	500	-
Nature Connects	1000	-
Trevow Helston CIC	800	-
Lizard Child Trust	500	-
Cirk Hes Ltd	600	-
Youth Café Cornwall	1400	-
Helston Climate HCAG	1070	-
	<u>18620</u>	<u>14460</u>

HELSTON DOWNSLAND CHARITY
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

STATEMENT OF ASSETS AND LIABILITIES

MONETARY ASSETS

	General Fund £	Endowment Fund £	<u>2025</u> £	<u>2024</u> £
Brewin Dolphin - Dealing Account		0	0	12963
Brewin Dolphin - Income Account	0		0	1334
Lloyds Business Account 67625460		17615	17615	29338
COIF Deposit Account		105334	105334	
	<u>0</u>	<u>122949</u>	<u>122949</u>	<u>43635</u>

INVESTMENTS AT VALUATION

Share Portfolio CCLA		579762	579762	
Share Portfolio Brewer Dolphin		0	0	672949
		<u>579762</u>	<u>579762</u>	<u>672949</u>
Total Monetary Assets and Investments	<u>0</u>	<u>702711</u>	<u>702711</u>	<u>716584</u>

OTHER ASSETS

Freehold land, the income from which is shown in the Receipts and Payments Account, was valued on the dates shown below by Messrs Lodge & Thomas Chartered Surveyors on an open market value basis with vacant possession as follows:

	£
1. Land at Meneage Road and adjoining Greenbank Terrace	
2. Land at Captains Lane Culdrose	
3. Land at Gays Hill Helston OS No. 2161, the Old Refuse Tip (17.06.2005)	30000
4. Land at Hospital Cross Helston (30.06.2020)	<u>1500000</u>
	<u>1530000</u>

HELSTON DOWNSLAND CHARITY
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

LIABILITIES (memo only)

	<u>2025</u>	<u>2024</u>
	£	£
Accountancy Fees	600	600
Professional Fees - Brewin Dolphin	0	1550
	<u>600</u>	<u>2150</u>

The attached investment portfolio summary and notes form part of these accounts.

Approved by the Trustees and signed on their behalf by:

.....
Trustee (Chairman)

.....
Date

.....
Trustee

.....
Date

HELSTON DOWNSLAND CHARITY

England & Wales - Charity number 235477

Accounts

Helston downsland charity
Reg charity 235477 est 1818

Chairs' Report 2020-2021

During the year the title to all our charitable lands has been transferred from the nominated trustees from 2007 to the Official Custodian of Charitable lands. The need to constantly seek the signatures of trustees who retired several years ago placed an unfair burden on them, particularly as some are not in good health and one of them has died in the past couple of years.

The current account at the end of June stood at £29,069.

Financially the charity has received the £10,000 non refundable deposit in relation to the 2 year option at Hospital Cross.

The charity has not as yet received the payment of the rent for the land at Gays Hill for the year. The tenant has made an offer in light of the of the exceptionally challenging trading conditions that they faced throughout the year. Whilst they are trading at the moment, they were unable to open

for Easter due to restrictions and are operating at a capacity of 55-60 % of their normal maximum whilst they apply Covid distancing and safety measures.

It was the third year of a 5 year index linked rental agreement for the land. The charity should have received £2,716.

The tenant has offered half for the year in question (£1358) with a return to the index linked sum for the year 2021-22, £2789.

I feel that it is appropriate for the charity to accept this offer given the exceptional trading conditions over the last 18 months.

The charity has however paid the 31% of the rent due as its annual contribution towards the Helston Welfare Fund. This fund exists to support those in desperate need.

The Charity trust fund experienced the financial challenges that most investments underwent during the first few months of the pandemic. At the worst point the value

of the portfolio had dropped by 18%. The overall capital value of the portfolio has since been restored to pre pandemic levels.

The yields generated and dividends also experienced challenges. The restrictions imposed by the Government on British banks paying dividends, to ensure bank liquidity reduced returns.

This restriction has now been withdrawn by the government and the charity should receive good returns from the bank holdings.

The general anticipation is that yields will be lower than usual for a broad basket of investments for the forthcoming year, whilst the worldwide economy adjusts to the aftermath of the pandemic.

The charity allocated £36,500 at its grants meeting in September 2020. I have received thank you letters from all the recipients. The grants were vital during a very challenging period for all the groups involved.

Since 2017 the charity has allocated £137,500 in grants to local good causes and community groups. This is considerably in

excess of grants made by Helston Town Council.

Fellow trustees may recall that shortly before the pandemic struck the charity sold the strip of land opposite the entrance to Lower Gunwin.

This site which had been subject to considerable fly tipping of waste and was overgrown with invasive species has been subject to a massive effort by the new owner. She has created the Butterfly Wood project, an appropriate natural place of reflection in memory of her late son, whilst encouraging nature.

Thousands of hours have been spent ridding the site of waste and restoring a natural habitat. Mrs Knight and her husband should be proud of their effory.

The charity had to spend funds on urgent safety maintenance during the year.

In late January a subterranean water pipe burst in the front field at Hospital Cross. This was saturating the entire field and wasting water. I managed to contact a local contractor on a Sunday evening who started

work early the following morning, identified the exact location, excavated a deep trench, repairing the pipe and retuning the field to normal.

The contractor also came to our assistance when an old drain cover collapsed on charity land. Unfortunately, this was a cover to the old petrol storage tanks for the Meneage Road filling station.

Though the tanks have been emptied and appropriately filled this cover was over a void with a drop in excess of a metre.

Anyone falling into the void would have suffered serious injury.

I am grateful for the assistance provided by the grounds maintenance staff of Helston Town Council who provided a suitable number of large cones to warn people of the danger.

The void can not be filled as there are also foul water drains passing through the space. This work required the replacement of the surround and a non standard heavy duty cover. This should be sufficient for the next 30 years or so.

T.Grattan-Kane

September 2021

HELSTON DOWNSLAND CHARITY
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

GENERAL FUND RECEIPTS AND PAYMENTS ACCOUNT

<u>PAYMENTS</u>	<u>2021</u>	<u>2020</u>
	£	£
Rent Apportionment Helston Welfare Trust	863	842
Insurance	605	605
Bank Charges	98	86
Legal Fees - Randle Thomas	3947	0
Professional Fees - Brewin Dolphin	5849	6454
Professional Fees - Lodge & Thomas	600	600
Commission - Vickery Holman	1200	-
Accountancy Fees	600	600
Water leak repair	308	-
Grass Cutting - Greenbank	180	180
Advertising	24	-
Grants: CAST	2000	2500
South Kerrier Alliance	2000	
Age Concern	500	
Helston AFC	3000	
Butterfly Wood	500	
Town Band	7500	
Bowling Club	400	
St Michael's Church	5000	
Helston RFC	5000	
Helston CC	5000	
Community Memory Café	500	
Helston Railway	2000	
Air Cadets	2000	
	<u>49674</u>	<u>11867</u>
 <u>GENERAL FUND</u>		
Balance brought forward 1.4.20	(9490)	(28377)
Excess of Payments over Receipts	<u>(22116)</u>	<u>18887</u>
Balance carried forward	<u>(31606)</u>	<u>(9490)</u>
 <u>ENDOWMENT FUND</u>		
Balance brought forward	608182	672807
Net movement on Brewin Dolphin dealing account	(22872)	(26180)
Increase (Decrease) in valuation of investments	104008	(38445)
	<u>689318</u>	<u>608182</u>
 <u>TOTAL FUND VALUE:</u>	<u>689318</u>	<u>608182</u>

HELSTON DOWNSLAND CHARITY
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

GENERAL FUND RECEIPTS AND PAYMENTS ACCOUNT

RECEIPTS

	£	<u>2021</u>	£	£	<u>2020</u>	£
<u>Rental of Land</u>						
Flambards			0			2716
<u>Investment Income</u>						
Investment Portfolio			17243			22126
<u>Other Receipts</u>						
WWI Heritage Grant returned (part)		-			312	
Wayleave		315			-	
Deposit land Hospital Cross (non refundable)	10000				-	
Sale of land Lower Gunwin (Blackdowns)	_____		10315		5600	5912
			<u>27558</u>		<u>5600</u>	<u>30754</u>

HELSTON DOWNSLAND CHARITY
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

STATEMENT OF ASSETS AND LIABILITIES

MONETARY ASSETS

	General Fund £	Endowment Fund £	<u>2021</u> £	<u>2020</u> £
Brewin Dolphin - Dealing Account		15785	15785	23922
Brewin Dolphin - Income Account	1264		1264	1531
Lloyds Business Account 67625460		24136	24136	40135
	<u>1264</u>	<u>39921</u>	<u>41185</u>	<u>65588</u>

INVESTMENTS AT VALUATION

Share Portfolio Brewer Dolphin		<u>648133</u>	<u>648133</u>	<u>544125</u>
		648133	648133	544125
Total Monetary Assets and Investments	<u>1264</u>	<u>688054</u>	<u>689318</u>	<u>609713</u>

OTHER ASSETS

Freehold land, the income from which is shown in the Receipts and Payments Account, was valued on the dates shown below by Messrs Lodge & Thomas Chartered Surveyors on an open market value basis with vacant possession as follows:

	£
1. Land at Meneage Road and adjoining Greenbank Terrace	
2. Land at Captains Lane Culdrose	
3. Land at Blackdowns Helston opposite entrance to Lower Gunwin Farm sold	
4. Land at Gays Hill Helston OS No. 2161, the Old Refuse Tip (17.06.2005)	30000
5. Land at Hospital Cross Helston (30.06.2020)	<u>1500000</u>
	<u>1530000</u>

HELSTON DOWNSLAND CHARITY
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

LIABILITIES (memo only)

	<u>2021</u>	<u>2020</u>
	£	£
Accountancy Fees	600	600
Professional Fees - Brewin Dolphin	1592	1550
Rent Apportionment - Helston Welfare Trust	0	845
	<u>2192</u>	<u>2995</u>

The attached investment portfolio summary and notes form part of these accounts.

Approved by the Trustees and signed on their behalf by:

.....
Trustee (Chairman)

.....
Date

.....
Trustee

.....
Date

Independent Examiner's Report to the Trustees of HELSTON DOWNSLAND CHARITY

We report on the accounts of the Trust for the year ended 31 March 2021, which are set out on the attached pages.

Respective Responsibilities of Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this period (under section 144 of The Charities Act 2011 (The Charities Act), and that an independent examination is needed. It is our responsibility to:

- Examine the accounts (under section 145 of The Charities Act),
- To follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(B) of The Charities 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 Commissioners. 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 the 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 statement below.

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
- To prepare accounts which accord with the accounting records and comply with the account requirements of The Charities Act have not been met

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


A J Fry, FCA

Pryor, Begent, Fry & Co
CHARTERED ACCOUNTANT

97 Meneage Street,
Helston,
Cornwall.
TR13 8RE

Dated: 1 September 2021