

GERRANS PARISH MEMORIAL HALL

England & Wales · Charity number 300543

Details

| | |
|-------------|---|
| Other names | GERRANS VILLAGE HALL |
| Status | Registered |
| Legal form | Trust |
| Registered | 1962-07-03 |
| Register | View on the Charity Commission register |

Contact

Address 9 Clifton Terrace
New Road
Portscatho
Truro
TR2 5HR

Phone 01872 5805112

Activities

Objects: VILLAGE HALL

Activities: For physical and mental training and recreation, 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 and its immediate vicinity without distinction of gender, political or religious opinions.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Arts/culture/heritage/science, Environment/conservation/heritage
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** THE PARISH OF GERRANS
- Cornwall

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2024-12-31 | £0 | £0 | - | - |
| 2023-12-31 | £2,574 | £286 | - | - |
| 2022-12-31 | £44,695 | £29,331 | - | - |
| 2021-12-31 | £39,699 | £14,627 | - | - |
| 2020-12-31 | £57,629 | £50,880 | - | - |

Trustees

| Name | Role | Appointed |
|---------------------------------|-------|------------|
| Andy Mullins | Chair | 2019-12-10 |
| Gillian Patricia Stratton | | 2020-01-14 |
| Julie Anne Saunders | | 2019-07-15 |
| Nigel Dennis Boon | | 2019-07-15 |
| RICHARD VENNING GRANVILLE SHARP | | |
| Rosalind Brown | | 2018-01-07 |

GERRANS PARISH MEMORIAL HALL

England & Wales - Charity number 300543

Accounts

Gerrans Parish Memorial Hall

AGM April 2023

Chair's Report - Covering activities through 2022

Having had to close the Hall and Heritage Centre for much of 2020 and 2021, it was so heartening to see such a rapid return of our customers through 2022. Through the year, the Main Hall had 495 bookings, and the Committee Room 74 bookings. On a typical week, we have around 18-20 different user groups using the facility.

It is wonderful to see such a broad range of users from: the Old Cornwall Society; several health, fitness and wellbeing groups; the café; arts and crafts sessions; amateur dramatics; line dancing; music recitals; guides and so on. We really do cater for all in our thriving community.

The Heritage Centre followed a similar path of re-opening following COVID. Through the summer of 2021, we had reduced opening hours and restricted the numbers of visitors in at any one time. Thankfully, 2022 was back to normal. We have increased our volunteer base, refreshed the exhibitions, and kept the shop well stocked for locals and visitors alike.

For those who may be new to the Charity, and a reminder for those who aren't, our purpose is to provide and promote our assets for *“physical and mental training and recreation and social, moral and intellectual development”*. Along with the Memorial Hall, we fulfil this purpose through a broader base of assets, including the Surgery, Heritage Centre, and a telephone box. As a Committee, I think we can be confident that we are fulfilling this purpose admirably.

As we head into 2023, we are in a healthy financial position. This is thanks to our innovative funding model and the careful management by the Committee over many years. In case you aren't aware of our model, it is a shining example of community self-help. The rental income that passes from the NHS to the Surgery, and then to the Charity, is reinvested back into the maintenance and improvement of our assets, and it allows us to subsidise the hire fees for our users.

This has allowed us to develop a capital projects programme for the next couple of years. We have already started some of this work, for example, refurbishing the floor in the Main Hall and installing a cinema system in the Committee Room. We also refurbished the telephone box by the Fisherman's Shelter as a small exhibition space.

Other initiatives planned include:

- **Externally:** replacing the fencing and drainage; a new ticketing and payment system for car parking; improving the external lighting; and installation of electric vehicle charging points
- **Internally:** refurbishing the toilets; creating some new storage areas for our users; an archiving and storage area for the Heritage Centre; replacing the curtains in the Main Hall; updating the lighting to more energy efficient solutions; and a complete redecoration throughout.

The works will be done in phases and planned together with our customers, so we keep the facilities open and minimise disruption.

Over the last 18 months we have put a significant amount of effort into tightening up our governance arrangements too. The most important change has been to shift our legal structure to a new Charitable Incorporated Organisation (CIO). CIOs are a relatively new, and very helpful legal structure for organisations like ours. It allows us to do everything that a limited company can do e.g. enter into contracts and employ people (should we wish), but because CIOs are not actual companies, we don't have to register with Companies House, rather we are registered and governed by the Charity Commission. This will save us lots of time, effort and cost in administration. It also reduces the personal liability for our Trustees

In moving to the new legal structure, we also took the opportunity to review and refresh all the policies that govern how we operate to bring us in line with the latest Charity Commission best practice. These policies cover a range of topics including: conflicts of interest; financial procedures; managing our reserves; safeguarding; and data protection.

Finally, each year we take the opportunity to say a massive thank you to those people in our community who do so much to keep the amazing facilities we have open and available to us all. In no particular order!

- Nigel Boon for his reliable and diligent treasury skills in managing our finances, our relationship with our bank, collecting in the money from our users and paying our suppliers, and for continuing to lead the successful shift to Charitable Incorporated Organisation (CIO) status.
- Cynthia Calton for continuing to do such a great job of Secretary to the Committee keeping us all in line and legal.
- Nev Meek for continuing to drive the Heritage Centre forward with new exhibitions and a growing team of volunteers.
- Michelle Borrie, Chris Vandome and Geoff Roberts for keeping the Hall and Surgery in the best possible shape for all our users.
- Sarah Vandome and Luke Dunstan for looking after the grounds.
- Victoria Ling for the looking after the bookings for the Hall particularly as the events diary is so full now.
- Gary Blake for offering his professional advice and expertise as we plan the refurbishment of the Hall and Heritage Centre.
- David Calton for continuing to collect money from the car park machine and keep the machine maintained.
- Peter Cunningham for his care and attention in auditing our accounts
- All those who run clubs, societies and events from the Hall, for the benefit of our community.

Finally, I just want to say thank you to the whole Committee of Trustees and Members for giving of your time, energy and ideas. You all represent our wonderful community, and keep the Charity connected and grounded to its purpose.



Andy Mullins

Chair of Gerrans Parish Memorial Hall Committee (April 2023)

GERRANS PARISH MEMORIAL HALL - Registered Charity Number 300543

Financial Accounts Year to December 2022

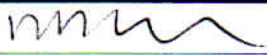
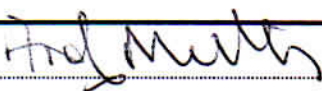
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Date **7th March 2023**

Treasurer **Nigel Boon**

GERRANS PARISH MEMORIAL HALL - Registered Charity Number 300543

| STATEMENT OF FUNDS as at 31st December 2022 | 2022 | | 2021 | |
|--|---------------|----------------|---------------|----------------|
| | £ | £ | £ | £ |
| Income and Expenditure Account | | | | |
| Balance at 31st December | 92,773 | | 117,901 | |
| Surplus/(Deficit) for the year ending 31st December | 15,364 | | -25,128 | |
| Balance at Year End | | 108,137 | | 92,773 |
| REPRESENTED BY: | | | | |
| Freehold Property at Cost | 154,717 | | 154,717 | |
| Less Depreciation | -83,771 | | -83,771 | |
| Fixed Assets | | 70,946 | | 70,946 |
| Current Assets | | | | |
| Cash at Bank | 51,229 | | 35,274 | |
| Stock | 1,577 | | 943 | |
| Debtors | 385 | | 471 | |
| Payment in Advance | 286 | | 271 | |
| Current Assets | | 53,476 | | 36,959 |
| Less Creditors due within one year | -2,285 | | -1,132 | |
| Net Current Assets | ok | 51,191 | | 35,827 |
| Total Assets | ok | 122,137 | | 106,773 |
| Less: Long Term Grants & Loans, | | | | |
| Grant - County Environment Trust | -14,000 | | -14,000 | |
| Less Long-Term Liabilities | | -14,000 | | -14,000 |
| Total Net Assets | | 108,137 | | 92,773 |
| <p>Nigel Boon </p> <p>Hon. Treasurer Date: 17th March 2023</p> <hr/> <p>Andy Mullins </p> <p>Chairperson Date: 17th March 2023</p> | | | | |

Report of the Independent Examiner

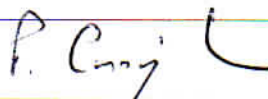
Basis of Independent examiner's report. An examination includes a review of the accounting records kept by the organisation and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations concerning 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 my examination, no matter has come to my attention to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: Peter Cunningham



Date: 17th March 2023

GERRANS PARISH MEMORIAL HALL - Registered Charity Number 300543

| Financial Accounts Year to 31 December 2022 | Total | | Memorial Hall & Surgery | | Heritage Centre | |
|---|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| | 2022 1 Jan to 31 Dec | 2021 1 Jan to 31 Dec | 2022 1 Jan to 31 Dec | 2021 1 Jan to 31 Dec | 2022 1 Jan to 31 Dec | 2021 1 Jan to 31 Dec |
| | £ | £ | £ | £ | £ | £ |
| Income | | | | | | |
| Surgery Rent | 29,700 | 29,700 | 29,700 | 29,700 | | |
| Hire of Hall | 6,250 | 1,070 | 6,250 | 1,070 | | |
| Car Parking | 6,725 | 7,300 | 6,725 | 7,300 | | |
| Donations | 235 | 124 | 15 | 50 | 220 | 74 |
| Inconvenience Payment | 0 | 75 | 0 | 75 | | |
| Horticultural Show | 348 | 0 | 348 | 0 | 0 | 0 |
| Heritage Centre Sales | 1,427 | 1,427 | | | 1,427 | 1,427 |
| Bank Interest | 10 | 4 | 10 | 4 | | |
| Total income | 44,695 | 39,899 | 43,048 | 38,198 | 1,647 | 1,501 |
| Deduct: Expenditure | | | | | | |
| Cleaning | 1,160 | 404 | 1,160 | 404 | 0 | 0 |
| Gardening | 2,744 | 785 | 2,744 | 785 | 0 | 0 |
| Caretaker | 663 | 39 | 663 | 39 | 0 | 0 |
| Electricity | 1,367 | 774 | 1,090 | 494 | 277 | 281 |
| Oil | 1,405 | 1,237 | 1,405 | 1,237 | | |
| Water Rates | 256 | 198 | 160 | 66 | 96 | 132 |
| Insurance | 3,413 | 3,255 | 2,929 | 2,794 | 484 | 461 |
| Telephone | 1,000 | 1,190 | 409 | 628 | 591 | 561 |
| Car Park | 786 | 930 | 786 | 930 | | |
| Routine Maintenance | 4,676 | 634 | 4,414 | 475 | 262 | 159 |
| Enhanced Maintenance | 5,649 | 845 | 4,170 | 845 | 1,479 | |
| Stationery, Licences and General | 2,438 | 549 | 2,116 | 496 | 322 | 53 |
| Administration Fees and Expenses | 3,000 | 3,000 | | | 3,000 | 3,000 |
| Professional Fees | 0 | 0 | | | | |
| Shop Purchases (Adjusted for Stock) | 772 | 788 | | | 772 | 788 |
| Total Expenditure | 29,331 | 14,627 | 22,047 | 9,192 | 7,264 | 5,436 |
| Operating Surplus | 15,364 | 25,072 | 21,002 | 29,007 | (5,617) | (3,935) |
| Transfer of funds to CIO (Charity No.1194610) | 0 | 50,200 | 0 | 50,200 | 0 | |
| Surplus/(Deficit) for the year | 15,364 | (26,128) | 21,002 | (21,193) | (5,617) | (3,935) |

| <u>GERRANS PARISH MEMORIAL HALL</u> | | | |
|---|--|--------------------|--------------------|
| <u>FOR THE YEAR ENDED 31st DECEMBER 2022</u> | | <u>2022</u> | <u>2021</u> |
| <u>Schedule of Creditors</u> | | <u>£</u> | <u>£</u> |
| V.A.T. | | 990 | 990 |
| Hall Electricity | | 280.76 | |
| Hall Water | | 32.79 | |
| Hall Gardening & Caretaker | | 306.07 | |
| Heritage Centre BT | | 130.98 | 142.02 |
| Heritage Centre - Professional and Admin | | 500.00 | 0.00 |
| Heritage Centre Electricity | | 44.45 | |
| Sub Total Creditors | | 2,285 | 1,132 |
| <u>Debtors</u> | | | |
| Hall - Hire | | 270 | 45 |
| Heritage Centre - December Sales | | 115 | 58 |
| VAT | | 0 | 0 |
| Electricity Refund | | 0 | 368 |
| Sub Total Debtors | | 385 | 471 |
| <u>Payment in Advance</u> | | | |
| Insurance | | 286 | 271 |
| For Insurance Payments in Advance-see calculations attached | | | |
| <u>Stock @ Cost</u> | | 1,577 | 943 |
| For Stock Value supported by Stock Schedules | | | |
| <u>Cash at Bank</u> | | | |
| Barclays Current Account | | 41,138.75 | 25,193.90 |
| Barclays Instant Saver Account | | 10,090.05 | 10,080.31 |
| NatWest Current Account | | | |
| NatWest Fixed Term Deposit | | | |
| Sub Total Cash at Bank | | 51,229 | 35,274 |

| FIXED ASSETS | As at 31st December 2022 | | | As at 31st December 2021 | | |
|---|-----------------------------|----------------|----------------------|-----------------------------|----------------|----------------------|
| | Cost | Depreciation | Written Down Vale | Cost | Depreciation | Written Down Vale |
| FREEHOLD PROPERTY | | | | | | |
| Gerrans Parish Memorial Hall upgrade to facilities at cost | | | | | | |
| Brought Forward | 83,771 | -83,771 | 0 | 83,771 | -83,771 | 0 |
| Additions / Charge for Year | 0 | 0 | 0 | 0 | 0 | 0 |
| Carried Forward | 83,771 | -83,771 | 0 | 83,771 | -83,771 | 0 |
| Gerrans Heritage Centre at Cost | 70,946 | 0 | 70,946 | 70,946 | 0 | 70,946 |
| Gerrans Surgery | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 154,717 | -83,771 | 70,946 | 154,717 | -83,771 | 70,946 |

Notes

Gerrans Parish Memorial Hall

The Land for the Hall was conveyed by Gerrans Parish Council on 21st. June 1949 for a Sum of £160. This sum was provided by public subscription by the parishioners and others for the purpose of erecting a village hall.

The Trustees hold the property in fee simple for the Parish of Gerrans and it is held upon trust.

If the Committee decides it is necessary or advisable to discontinue the use of the premises for the purposes for which it is held a meeting of the inhabitants of Gerrans Parish shall be called. If such decision is confirmed the Committee may, with the consent of the Charity Commissioners, let or sell the premises. All such monies arising shall be applied either in the purchase of other premises or towards such other charitable purposes for the benefit of the inhabitants of the Gerrans Parish as may be approved by the Charity Commission.

We only seem to have accounts from 1979 and there is no record for money being spent & capitalised on building the Hall etc. I can only assume it was either covered by grants/public donations and of no net cost to the Hall or the amounts were expensed through the Income & Expenditure Accounts.

Gerrans Heritage Centre at Cost

I assume this was the cost of purchasing the Heritage Centre. It first appeared in the balance sheet on year to 30 April 2004.

Gerrans Surgery

There is a record of a Surgery Building Fund for the three years to 30 April 2003. Building costs were £150,408 and these were covered by Grants/Grant Aid/Donations/Fund raising so there was no net cost to the Hall. It is assumed any earlier costs were covered in a similar way.

Insurance Valuation for Rebuild Costs as at Feb 2018

| | |
|---------------------------------|------------------|
| Gerrans Parish Memorial Hall | £ 710,000 |
| Gerrans Surgery | 743,000 |
| Gerrans Heritage Centre at Cost | 240,000 |
| Total Valuation | 1,693,000 |

Reserves Policy

The Trustees of Gerrans Parish Memorial Hall consider it prudent to hold financial reserves to safeguard the future delivery of the charitable purposes set out in the Trust Deed. The reserves are necessary to guard against the following risks and contingencies.

- 1) Two thirds of the Hall's income is generated from renting the "Surgery", the lease has a 6 month break clause i.e. the occupants could give 6 months notice and vacate the premises. There is the risk of a substantial loss of income in the short to medium term plus additional costs may be required to refit the premises for any new occupier.

- 2) The Trustees manage three properties with an estimated rebuild cost of £1.7 million. The reserves are held to meet the long term maintenance and renewal costs that cannot be met from income generated in a single year.

The level of reserves are reviewed periodically.



Section A

Independent Examiner's Report

Report to the trustees/ members of

Charity Name
Gerrans Parish Memorial Hall

On accounts for the year ended

31st December 2022

Charity no (if any)

300543

Set out on pages

Page 1 only

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 05/04/2020.

As the charity's trustees, 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 all 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 in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed:

P. Cunningham

Date:

15/03/23

Name:

Peter Cunningham

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

Chartered Management Accountant
A.C.M.A

Address:

Treverbyn, 13 Tregassick Rd. Gerrans, Cornwall – TR25ED

GERRANS PARISH MEMORIAL HALL

England & Wales - Charity number 300543

Accounts

2021 Treasurer's Report for Gerrans Parish Memorial Hall – Registered Charity Number 300543

Once again, the charity's finances were impacted by COVID. Particularly income from Hall hire and Heritage Centre sales.

However, on the plus side, income from the Hall car park was significantly higher than previous years. This perhaps in part due to the staycation affect and the increase in tourists to the region.

Expenditure this year was low as there were no major projects undertaken.

We were fortunate to have a fixed-rate electricity deal until May 2022. But we can see an increase in oil price already

Overall, the Charity made an operating surplus of £25,072 over the period.

One difference in these accounts to previous years is the transfer of £50,200 to charity number 1194610, also called Gerrans Parish Memorial Hall. This is part of the process of moving the charity to CIO status and will be completed once the property transfers are complete.

Finally, I would like to thank Peter Cunningham for freely giving his time to audit these accounts.

Nigel Boon

Treasurer, Gerrans Parish Memorial Hall

AGM April 2022 – Chair’s Report

For those who may be new to the Charity, our purpose is to provide and promote our assets for *“physical and mental training and recreation and social, moral and intellectual development”*. Today, along with the Memorial Hall, we fulfil this purpose through a broader base of assets, including the Surgery, Heritage Centre, and a telephone box.

The model that has been created over the years, is a shining example of community self-help. The rental income that passes from the NHS to the Surgery and then to the Charity, is reinvested back into the maintenance and improvement of our assets that serve our community so well.

We started 2021 closed of course, because of the pandemic, but as the vaccine programme progressed and we had all be double jabbed, we started to see the impact and restrictions were gradually lifted. In May, Ping Pong and St Antony Noyse restarted, and in June Osteopathy sessions commenced. By September the RSPG Café and Old Cornwall Society were back and with Roseland Life we had 6 new fitness and gymnastic classes each week. If you take a look through our online calendar now, we anywhere between 16 and 20 groups each week using the Hall and Committee Room. As we came out of lock down and re-opened, we also took the opportunity to install a new online booking and invoicing system to make it easier for users and our Bookings Secretary and Treasurer.

The Heritage Centre has followed a similar path of re-opening. Through the summer of 2021 we had restricted opening hours and restricted the numbers of visitors in at any one time. Now thankfully, we can fully reopen for the 2022 season. Thanks to everyone involved, we have a new exhibition with something like 50% of all the display boards being updated or new. We have increased our volunteer based and have restocked the shop.

It feels like we are approaching something like a new normal.

I am pleased to report that we are in a healthy financial position. The full details can be found in our audited accounts. This is thanks to our innovative funding model and the careful management by the Committee over the years. We have built up a decent reserve which has allowed us to start to pull together a capital projects plan for the next couple of years. This will include replacing some of the more tired features such as: the fencing in the car park; improving the external lighting around the grounds of the Memorial Hall and Surgery; and a new ticketing and payment system for the car park. As part of this we also hope to explore the installation of electric vehicle charging points.

Through 2021 we have put a significant amount of effort into tightening up our governance. The most important change has been to start to shift our legal structure to a new Charitable Incorporated Organisation (CIO). This transition should be complete by the end of 2022.

CIOs are a relatively new, and very helpful legal structure for organisations like ours. CIOs are similar to companies, in that they have the same legal status as a person. This means we can enter into contracts under the name of Gerrans Parish Memorial Hall. Before we formed the CIO, any contract we signed, for say a utility bill or some maintenance work, had to be done in the name of an individual Trustee. That meant that individual also had all the liability should something go wrong. This new move means that our trustees and members generally have limited or no personal liability – which makes it a little easier for people to decide to volunteer to be a Trustee in the future.

However, because CIOs are not companies we don't have to register with Companies House, rather we are registered and governed by the Charity Commission. This saves us lots of time, effort and costs in paperwork.

In moving to the new legal structure, we also took the opportunity to review and refresh all the policies that govern how we operate to bring us in line with the latest Charity Commission best practice. These documents cover a range of topics including: conflicts of interest; financial procedures; reserves; safeguarding; and data protection.

Finally, each year we take the opportunity to say a massive thank you to those people in our community who do so much to keep the amazing facilities we have open and available to us all. In no particular order!

- Pam Case, who, together with Paddy, was instrumental in making the Heritage Centre, the incredible asset that it is. Pam has decided to step down from the Heritage Centre Manager role, but I am pleased to say that she will stay on the Committee.
- Nev Meek for stepping in and taking over the Heritage Centre role. Nev has already moved at pace to set up a new exhibition with his team of volunteers and get ready for the new 2022 season.
- Nigel Boon for his diligent treasury skills in managing our finances and for leading the successful shift to Charitable Incorporated Organisation (CIO) status. The latter is a significant project in its own right.
- Cynthia Calton for continuing to do such a great job of Secretary to the Committee keeping us all in line and legal!
- Michelle Borrie, Mark Green, Chris Vandome and Geoff Roberts for keeping the Hall and Surgery in the best possible shape for all our users
- Luke Dunstan and Alex Fletcher for looking after the grounds.
- Victoria Ling for looking after the bookings for the Hall and overseeing the introduction of the new online bookings system.
- David Calton for continuing to collect money from the car park machine and keep the machine maintained.
- Peter Cunningham for his care and attention in auditing our accounts

- All those who run clubs, societies and events from the Hall, for the benefit of our community.

Finally, I just want to say thank you to the whole Committee of Trustees for giving of your time, energy and ideas. You all represent our wonderful community, and keep the Charity connected and grounded to its purpose.

A handwritten signature in blue ink that reads "Andy Mullins". The signature is written in a cursive style and is positioned above a single horizontal blue line that serves as a separator.

Andy Mullins

Chair of Gerrans Parish Memorial Hall Committee (April 2022)

Financial Accounts Year to December 2021

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Date **8th March 2022**

Treasurer **Nigel Boon**

GERRANS PARISH MEMORIAL HALL - Registered Charity Number 300543

| STATEMENT OF FUNDS as at 31st December 2021 | 2021 | | 2020 | |
|---|-----------------------|----------------|-------------|----------------|
| | £ | £ | £ | £ |
| Income and Expenditure Account | | | | |
| Balance at 31st December | 117,901 | | 111,152 | |
| Surplus/(Deficit) for the year ending 31st December | -25,128 | | 6,749 | |
| Balance at Year End | | 92,773 | | 117,901 |
| REPRESENTED BY: | | | | |
| Freehold Property at Cost | 154,717 | | 154,717 | |
| Less Depreciation | -83,771 | | -83,771 | |
| Fixed Assets | | 70,946 | | 70,946 |
| Current Assets | | | | |
| Cash at Bank | 35,274 | | 55,103 | |
| Stock | 943 | | 1,470 | |
| Debtors | 471 | | 4,505 | |
| Payment in Advance | 271 | | 269 | |
| Current Assets | | 36,959 | | 61,347 |
| Less Creditors due within one year | -1,132 | | -392 | |
| Net Current Assets | | 35,827 | | 60,955 |
| Total Assets | | 106,773 | | 131,901 |
| Less: Long Term Grants & Loans, | | | | |
| Grant - County Environment Trust | -14,000 | | -14,000 | |
| Less Long-Term Liabilities | | -14,000 | | -14,000 |
| Total Net Assets | | 92,773 | | 117,901 |
| Nigel Boon | | | | |
| Hon. Treasurer | Date: 14th March 2021 | | | |
| Andy Mullins | | | | |
| Chairperson | Date: 14th March 2021 | | | |

Report of the Independent Examiner

Basis of Independent examiner's report. An examination includes a review of the accounting records kept by the organisation 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 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 my examination, no matter has come to my attention to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: **Peter Cunningham**

Date: 15th March 2022

GERRANS PARISH MEMORIAL HALL - Registered Charity Number 300543

| Financial Accounts Year to 31 December 2021 | Total | | Memorial Hall & Surgery | | Heritage Centre | |
|---|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| | 2021 1 Jan to 31 Dec | 2020 1 Jan to 31 Dec | 2021 1 Jan to 31 Dec | 2020 1 Jan to 31 Dec | 2021 1 Jan to 31 Dec | 2020 1 Jan to 31 Dec |
| | £ | £ | £ | £ | £ | £ |
| Income | | | | | | |
| Surgery Rent | 29,700 | 29,700 | 29,700 | 29,700 | | 0 |
| Hire of Hall | 1,070 | 2,585 | 1,070 | 2,585 | | 0 |
| Car Parking | 7,300 | 3,915 | 7,300 | 3,915 | | 0 |
| Donations | 124 | 33 | 50 | 0 | 74 | 33 |
| Inconvenience Payment | 75 | 0 | 75 | | | |
| Business Grant | 0 | 20,000 | 0 | 10,000 | 0 | 10,000 |
| Heritage Centre Sales | 1,427 | 1,365 | | 0 | 1,427 | 1,365 |
| Bank Interest | 4 | 31 | 4 | 31 | | 0 |
| Total Income | 39,699 | 57,629 | 38,198 | 46,231 | 1,501 | 11,398 |
| Deduct: Expenditure | | | | | | |
| Cleaning | 404 | 561 | 404 | 561 | 0 | 0 |
| Gardening | 785 | 774 | 785 | 774 | 0 | 0 |
| Caretaker | 39 | 135 | 39 | 135 | 0 | 0 |
| Electricity | 774 | 1,180 | 494 | 538 | 281 | 642 |
| Oil | 1,237 | 867 | 1,237 | 867 | | 0 |
| Water Rates | 198 | 290 | 66 | 168 | 132 | 122 |
| Insurance | 3,255 | 3,158 | 2,794 | 2,710 | 461 | 447 |
| Telephone | 1,190 | 1,292 | 628 | 637 | 561 | 656 |
| Car Park | 930 | 1,055 | 930 | 1,055 | | 0 |
| Routine Maintenance | 634 | 1,232 | 475 | 880 | 159 | 352 |
| Enhanced Maintenance | 845 | 33,473 | 845 | 25,005 | | 8,468 |
| Stationery, Licences and General | 549 | 1,620 | 496 | 1,384 | 53 | 236 |
| Administration Fees and Expenses | 3,000 | 3,000 | | 0 | 3,000 | 3,000 |
| Professional Fees | 0 | 1,550 | | 1,550 | | 0 |
| Shop Purchases (Adjusted for Stock) | 788 | 693 | | 0 | 788 | 693 |
| Total Expenditure | 14,627 | 50,880 | 9,192 | 36,263 | 5,436 | 14,617 |
| Operating Surplus | 25,072 | 6,749 | 29,007 | 9,968 | (3,935) | (3,219) |
| Transfer of funds to CIO (Charity No.1194610) | 50,200 | 0 | 50,200 | 0 | | 0 |
| Surplus/(Deficit) for the year | (25,128) | 6,749 | (21,193) | 9,968 | (3,935) | (3,219) |

| <u>GERRANS PARISH MEMORIAL HALL</u> | | | |
|---|--|--------------------|--------------------|
| <u>FOR THE YEAR ENDED 31st DECEMBER 2021</u> | | <u>2021</u> | <u>2020</u> |
| <u>Schedule of Creditors</u> | | <u>£</u> | <u>£</u> |
| V.A.T. | | 990 | 0 |
| Heritage Centre BT | | 142.02 | 142.18 |
| Heritage Centre - Professional and Admin | | 0.00 | 250.00 |
| Sub Total Creditors | | 1,132 | 392 |
| <u>Debtors</u> | | | |
| Hall - Hire | | 45 | 0 |
| Heritage Centre - December Sales | | 58 | 0 |
| VAT | | 0 | 3,870 |
| Electricity Refund | | 368 | 635 |
| Sub Total Creditors | | 471 | 4,505 |
| <u>Payment in Advance</u> | | | |
| Insurance | | 271 | 269 |
| For Insurance Payments in Advance-see calculations attached | | | |
| <u>Stock @ Cost</u> | | | |
| For Stock Value supported by Stock Schedules | | 943 | 1,470 |
| <u>Cash at Bank</u> | | | |
| Barclays Current Account | | 25,193.90 | 15,026.98 |
| Barclays Instant Saver Account | | 10,080.31 | 40,076.46 |
| NatWest Current Account | | | |
| NatWest Fixed Term Deposit | | | |
| Sub Total Cash at Bank | | 35,274 | 55,103 |
| Net Total | | 35,827 | 56,920 |

GERRANS PARISH MEMORIAL HALL Registered Charity Number 300543

| FIXED ASSETS | As at 31st December 2021 | | | As at 31st December 2020 | | |
|---|-----------------------------|----------------|----------------------|-----------------------------|----------------|----------------------|
| | Cost | Depreciation | Written Down Vale | Cost | Depreciation | Written Down Vale |
| FREEHOLD PROPERTY | | | | | | |
| Gerrans Parish Memorial Hall upgrade to facilities at cost | | | | | | |
| Brought Forward | 83,771 | -83,771 | 0 | 83,771 | -83,771 | 0 |
| Additions / Charge for Year | 0 | 0 | 0 | 0 | 0 | 0 |
| Carried Forward | 83,771 | -83,771 | 0 | 83,771 | -83,771 | 0 |
| Gerrans Heritage Centre at Cost | 70,946 | 0 | 70,946 | 70,946 | 0 | 70,946 |
| Gerrans Surgery | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 154,717 | -83,771 | 70,946 | 154,717 | -83,771 | 70,946 |

Notes

Gerrans Parish Memorial Hall

The Land for the Hall was conveyed by Gerrans Parish Council on 21st. June 1949 for a Sum of £160. This sum was provided by public subscription by the parishioners and others for the purpose of erecting a village hall.

The Trustees hold the property in fee simple for the Parish of Gerrans and it is held upon trust.

If the Committee decides it is necessary or advisable to discontinue the use of the premises for the purposes for which it is held a meeting of the inhabitants of Gerrans Parish shall be called. If such decision is confirmed the Committee may, with the consent of the Charity Commissioners, let or sell the premises. All such monies arising shall be applied either in the purchase of other premises or towards such other charitable purposes for the benefit of the inhabitants of the Gerrans Parish as may be approved by the Charity Commission.

We only seem to have accounts from 1979 and there is no record for money being spent & capitalised on building the Hall etc. I can only assume it was either covered by grants/public donations and of no net cost to the Hall or the amounts were expensed through the Income & Expenditure Accounts.

Gerrans Heritage Centre at Cost

I assume this was the cost of purchasing the Heritage Centre. It first appeared in the balance sheet on year to 30 April 2004.

Gerrans Surgery

There is a record of a Surgery Building Fund for the three years to 30 April 2003. Building costs were £150,408 and these were covered by Grants/Grant Aid/Donations/Fund raising so there was no net cost to the Hall. It is assumed any earlier costs were covered in a similar way.

Insurance Valuation for Rebuild Costs as at Feb 2018

| | |
|---------------------------------|-----------------|
| | £ |
| Gerrans Parish Memorial Hall | 710,000 |
| Gerrans Surgery | 743,000 |
| Gerrans Heritage Centre at Cost | 240,000 |
| <hr/> | |
| Total Valuation | <hr/> 1,693,000 |

GERRANS PARISH MEMORIAL HALL Registered Charity Number 300543

Reserves Policy

The Trustees of Gerrans Parish Memorial Hall consider it prudent to hold financial reserves to safeguard the future delivery of the charitable purposes set out in the Trust Deed. The reserves are necessary to guard against the following risks and contingencies.

1) Two thirds of the Hall's income is generated from renting the "Surgery", the lease has a 6 month break clause i.e. the occupants could give 6 months notice and vacate the premises. There is the risk of a substantial loss of income in the short to medium term plus additional costs may be required to refit the premises for any new occupier.

2) The Trustees manage three properties with an estimated rebuild cost of £1.7 million. The reserves are held to meet the long term maintenance and renewal costs that cannot be met from income generated in a single year.

The level of reserves are reviewed periodically.



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
Gerrans Parish Memorial Hall

**On accounts for the year
ended**

31st December 2021

**Charity no
(if any)**

300543

Set out on pages

Page 1 only

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 05/04/2020.

**Responsibilities and basis of
report**

As the charity's trustees, 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 all 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 in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed:

Date:

Name:

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

Address:

Section B

Disclosure

Only complete if the examiner needs to highlight material 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.

None

GERRANS PARISH MEMORIAL HALL

England & Wales - Charity number 300543

Accounts

GERRANS PARISH MEMORIAL HALL - Registered Charity Number 300543

Financial Accounts Year to December 2020

Index

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| Chairman's Report | 5 |

Date **6th May 2021**

Treasurer **Nigel Boon**

GERRANS PARISH MEMORIAL HALL - Registered Charity Number 300543

| Financial Accounts Year to 31 December 2020 | Total | | Memorial Hall & Surgery | | Heritage Centre | |
|---|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| | 2020 1 Jan 20 to 31 Dec 20 | 2019 1 Jan 19 to 31 Dec 19 | 2020 1 Jan 20 to 31 Dec 20 | 2019 1 Jan 19 to 31 Dec 19 | 2020 1 Jan 20 to 31 Dec 20 | 2019 1 Jan 19 to 31 Dec 19 |
| | £ | £ | £ | £ | £ | £ |
| Income | | | | | | |
| Surgery Rent | 29,700 | 29,700 | 29,700 | 29,700 | 0 | 0 |
| Hire of Hall | 2,585 | 7,121 | 2,585 | 7,121 | 0 | 0 |
| Car Parking | 3,915 | 5,135 | 3,915 | 5,135 | 0 | 0 |
| Donations | 33 | 1,108 | 0 | 900 | 33 | 208 |
| Business Grant | 20,000 | 0 | 10,000 | 0 | 10,000 | 0 |
| Horticultural Show | 0 | 811 | 0 | 811 | 0 | 0 |
| Heritage Centre Sales | 1,365 | 2,402 | 0 | 0 | 1,365 | 2,402 |
| Bank Interest | 31 | 45 | 31 | 45 | 0 | 0 |
| Total Income | 57,629 | 46,321 | 46,231 | 43,712 | 11,398 | 2,610 |
| Deduct: Expenditure | | | | | | |
| Cleaning | 561 | 1,850 | 561 | 1,850 | 0 | 0 |
| Gardening | 774 | 775 | 774 | 775 | 0 | 0 |
| Caretaker | 135 | 1,104 | 135 | 1,104 | 0 | 0 |
| Electricity | 1,180 | 1,150 | 538 | 986 | 642 | 163 |
| Oil | 867 | 1,195 | 867 | 1,195 | 0 | 0 |
| Water Rates | 290 | 203 | 168 | 102 | 122 | 101 |
| Insurance | 3,158 | 2,407 | 2,710 | 2,071 | 447 | 336 |
| Telephone | 1,292 | 1,395 | 637 | 616 | 656 | 780 |
| Car Park | 1,055 | 692 | 1,055 | 692 | 0 | 0 |
| Routine Maintenance | 1,232 | 2,813 | 880 | 2,624 | 352 | 189 |
| Enhanced Maintenance | 33,473 | 5,632 | 25,005 | 5,632 | 8,468 | 0 |
| OH Projector | 0 | 2,428 | 0 | 2,428 | 0 | 0 |
| Stationery, Licences and General | 1,620 | 1,958 | 1,384 | 1,546 | 236 | 412 |
| Horticultural Show | 0 | 1,117 | 0 | 1,117 | 0 | 0 |
| Administration Fees and Expenses | 3,000 | 3,000 | 0 | 0 | 3,000 | 3,000 |
| Exhibition Expenses | 0 | 0 | 0 | 0 | 0 | 0 |
| Professional Fees | 1,550 | 1,000 | 1,550 | 1,000 | 0 | 0 |
| Shop Purchases (Adjusted for Stock) | 693 | 1,650 | 0 | 0 | 693 | 1,650 |
| Total Expenditure | 50,880 | 30,369 | 36,263 | 23,736 | 14,617 | 6,632 |
| Operating Surplus | 6,749 | 15,952 | 9,968 | 19,975 | (3,219) | (4,023) |
| Depreciation | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfer from Hall Extension & Facilities Upgrade Reserve | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfer to Hall Extension & Facilities Upgrade Reserve | 0 | 0 | 0 | 0 | 0 | 0 |
| Total of Depreciation and Transfers to/from Reserves | 0 | 0 | 0 | 0 | 0 | 0 |
| Surplus/(Deficit) for the year | 6,749 | 15,952 | 9,968 | 19,975 | (3,219) | (4,023) |

GERRANS PARISH MEMORIAL HALL - Registered Charity Number 300543

| STATEMENT OF FUNDS as at 31st December 2020 | 2020 | | 2019 | |
|---|-------------|----------------|----------------------|----------------|
| | £ | £ | £ | £ |
| Income and Expenditure Account | | | | |
| Balance at 31st December | 111,152 | | 101,211 | |
| Surplus/(Deficit) for the year ending 31st December | 6,749 | | 9,941 | |
| Balance at Year End | | 117,901 | | 111,152 |
| REPRESENTED BY: | | | | |
| Freehold Property at Cost | 154,717 | | 154,717 | |
| Less Depreciation | -83,771 | | -83,771 | |
| Fixed Assets | | 70,946 | | 70,946 |
| Current Assets | | | | |
| Cash at Bank | 55,103 | | 54,210 | |
| Stock | 1,470 | | 1,360 | |
| Debtors | 4,505 | | 558 | |
| Payment in Advance | 269 | | 200 | |
| Current Assets | | 61,347 | | 56,328 |
| Less Creditors due within one year | -392 | | -2,121 | |
| Net Current Assets | | 60,955 | | 54,206 |
| Total Assets | | 131,901 | | 125,152 |
| Less: Long Term Grants & Loans, | | | | |
| Grant - County Environment Trust | -14,000 | | -14,000 | |
| Less Long-Term Liabilities | | -14,000 | | -14,000 |
| Total Net Assets | | 117,901 | | 111,152 |
| Nigel Boon | | | | |
| Hon. Treasurer | | | Date: 6th March 2021 | |
| Andy Mullins | | | | |
| Chairperson | | | Date: 6th March 2021 | |

Report of the Independent Examiner

Basis of Independent examiner's report. An examination includes a review of the accounting records kept by the organisation 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 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 my examination, no matter has come to my attention to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: **Peter Cunningham**

Date: 6th March 2021

2020 Treasurer's Report for Gerrans Parish Memorial Hall – Registered Charity Number 300543

It is not possible to produce a report on 2020 that does not mention COVID. Like most charities, we were financially impacted by it. Particularly income from Hall hire and Heritage Centre sales.

However, we were in a more fortunate position than most Halls in that we had an uninterrupted income from the Surgery rent and were able to successfully apply for two government support grants.

Looking at the Final Accounts, it can be seen that The Heritage Centre sales was down on the previous period, but this was somewhat mitigated by less stock being purchased. The Hall hire income was significantly down but that is only to be expected in the circumstances. The car park income was only slightly down from last year. Additional income was from the £20,000 received in government grants.

Expenditure this year was significantly higher than usual. This was due to £25,000 being spent on the renewal of the Surgery roof and £8,468 being spent on new windows in the Heritage Centre. Both repairs were essential and could not be deferred.

Overall, the Charity's funds increased by £6,749 over the period.

The cash at bank as of 31st December 2020 was £55,103.

Finally, I would like to thank Peter Cunningham for freely giving his time to audit these accounts.

Annual Report of GPMH Chair – 1st January 2020 – 31st December 2020

I write this report on the eve of further lockdown restrictions being eased. Very soon our community will be welcoming visitors, friends and family back to the Roseland. We have been living in extraordinary times. COVID has had a profound impact on our health, our economy and way of life. At least now with the vaccine programme we can start to adjust to life living with COVID.

For those who may be new to the Charity, our purpose is to provide and promote our assets for “ *physical and mental training and recreation and social, moral and intellectual development*”. Today, along with the Memorial Hall, we fulfil this purpose through a broader base of assets, including the Surgery, Heritage Centre, and a telephone box.

The model that has been created over the years, is a shining example of community self-help. The rental income that passes from the NHS to the Surgery and then to the Charity, is reinvested back into the maintenance and improvement of our assets that serve our community so well.

The Hall and Heritage Centre have been closed for the majority of this reporting period, but there is still much to note. Some of the highlights from 2020 include:

1. In November the Heritage Centre windows were finally replaced, and thankfully the building is now watertight and looking fit and ready for reopening.
2. Also in November, the roof and fascia of the Surgery was replaced. This was later than we had hoped because of the need to apply for planning permission, and conduct asbestos and structural surveys. The surgery is now water tight and weatherproof.
3. We did start to explore an option to extend the surgery, but given the pandemic we decided to place this project on hold.
4. To broaden our representation, we wrote to all groups and societies in the Parish to invite them to join the Committee and we were delighted to welcome two new Trustees, Anne Wesley and David Hall.
5. A Memorandum of Understanding between the Committee and the GP Partners of Roseland Surgeries was signed. It provides clarity to all about the vision and benefit of our unique relationship, and it captures key principles that have been agreed between us. It will serve as a safeguard for current, and future generations of GP Partners and future Trustees of the Charity, as to what has been discussed and agreed alongside the contractual agreements contained in the lease.
6. The Hall and Heritage Centre were COVID risk assessed, and arrangements put in place to open in line with Government requirements after the first lockdown.
7. We were successful in applying for Government support grants both for the Hall and the Heritage Centre and these removed any threat to our income for the year.
8. After much perseverance from our Treasurer, we finally managed to get Barclays Bank to update our named signatories.
9. Whilst we were not open much through the year, we were proud to support the community by providing our facilities for the Meals on Wheels Service and for flu and COVID vaccination clinics.

There are many people who have played an important role in the running of the Charity this last year who I want to thank. But before I do, I wanted to give a special mention to Jill Mcleod. After some 15 years of service to the Committee, Jill has decided to step down as a Trustee. I wanted to formally thank her, on behalf of the whole Committee, past and present, for her incredible contribution to the Community. She will be sorely missed.

I also want to thank:

1. Nigel Boon for his excellent proactive treasury skills and for pursuing our application to be a Charitable Incorporated Organisation (CIO)
2. Cynthia Calton for continuing to do such a great job of Secretary to the Committee
4. Pam and Paddy Case for their continued stewardship of the Heritage Centre, and in particular getting the window contract finalised
5. Mark Green and Michelle Borrie for keeping the Hall and Surgery in the best possible shape for all our users – when we were allowed to open.
6. Victoria Ling for looking after the bookings for the Hall.
7. David Calton for continuing to collect money from the car park machine and keep the machine maintained.
8. Peter Cunningham for his care and attention in auditing our accounts
9. All those who run clubs, societies and events from the Hall, for the benefit of our community

Looking forward to 2021. We already know that this is no ordinary year. We will continue to do what is right to keep our Community safe amidst the pandemic as lockdown restrictions ease.

Finally, I just want to say thank you to the whole Committee for giving of your time, energy and ideas. Thank you for putting up with all the Zoom meetings this last year too. You all represent our wonderful community, and keep the Charity connected and grounded to its purpose.

Andy Mullins
Chair