

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

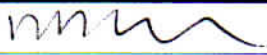
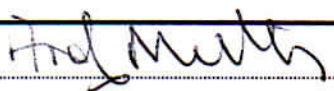
Financial Accounts Year to December 2022

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Date **7th March 2023**

Treasurer **Nigel Boon**

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
Nigel Boon 				
Hon. Treasurer			Date: 17th March 2023	
Andy Mullins 				
Chairperson			Date: 17th March 2023	

Report of the Independent Examiner

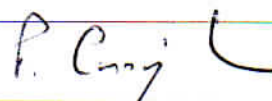
Basis of Independent examiner's report. An examination includes a review of the accounting records kept by the organisation and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations concerning 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	39,699	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	7,284	5,436
Operating Surplus	15,364	25,072	21,002	29,007	(5,637)	(3,935)
Transfer of funds to CIO (Charity No.1194610)	0	50,200	0	50,200	0	
Surplus/(Deficit) for the year	15,364	(25,128)	21,002	(21,193)	(5,637)	(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:

Treverbryn, 13 Tregassick Rd. Gerrans, Cornwall – TR25ED