

SEAGROVE PAVILION TRUST
REPORT OF THE TRUSTEES
AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

Registered Company number
08116421 (England and Wales)
Registered Charity number
1148654
Registered office
1 Spithead Close, Seaview
Isle of Wight
P0345AZ

SEAGROVE PAVILION TRUST
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

Contents	Page
Report of the Trustees	3 to 6
Independent Examiner's Report	7
Income and Expenditure	8
Assets and Liabilities	9
Statement of Financial Activities	10
Notes to the Financial Statements	11 to 14
Detailed Statement of Financial Activities	15

SEAGROVE PAVILION TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2018

Seagrove Pavilion Trust
Report of the Trustees
Period 1st January 2018 to 31st December 2018

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period 1st January 2018 to 31st December 2018. The trustees have adopted the provisions of the 'Statement of Recommended Practice (SORP) Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered company number: 08116421 (England and Wales)
Registered charity number: 1148654
Registered office: 1 Spithead Close, Seaview, IOW, PO34 5AZ

TRUSTEES

K Berry (Chairman)
Mrs G Andrews
Mr R R Barry
K Bradford
Mrs W Macklin
C G Norman
Mr B. Elliot

COMPANY SECRETARY

Mr R Hamilton

COMPANY SOLICITOR

R Price

INDEPENDENT EXAMINER

N Lee
1 Pellhurst Road
Ryde
Isle of Wight
PO33 3BN

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity is controlled by its governing document, the Memorandum and Articles of Association dated 24th June 2012 and amended 10th September 2012.

Organisation

The trustees meet three times a year to administer the charity. Trustees are recruited to enhance its skills by advertising

The Trust has delegated powers to one group, the User Group and appoints a caretaker who is also a Trustee.

User Group – meets annually to provide a forum to produce an annual report to the trust which includes a review of the health and safety policy. The group is led by a trustee and includes a minimum of two further trustees.

Caretaker – has total accountability for the upkeep of all aspects of the Pavilion and sits on the User Group as the forum for discussing, improving and monitoring all aspects including health and safety

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of the Trust is to provide a venue that will unite the villages of Nettlestone and Seaview through sport, recreation and social activities. This involved the demolition of condemned buildings on Seaview Recreation Ground. The buildings consisted of Seaview F C changing rooms, 1st Seaview guide hut, a public toilet block and a tea hut.

Significant Activities

The following local groups use the pavilion facilities on a regular basis:

Seaview Football Club
Seaview Art Group
Seagrove Art Workshop
Seagrove Friendly Bridge Group
Bizzy Yoga Group
Seaview Silver Surfers
First Seaview Guides
First Seaview Brownies
Seaview Seniors Social Club
Roving Lense Photography Group
Baggy Wrinkles Rock Group
Nettlestone and Seaview Parish Council: Planning and Allotments Sub-committees
Nettlestone and Seaview Community Partnership
Seagrove Carers Cafe

We supported with free use of our facilities:

Men in Sheds launch, now the Nettlestone and Seaview Shed
Nettlestone Primary School with their sports days and football matches
St Peter's Church Fete which raised £2,700
Seaview Football Club Tuq of War fundraising event raised £1,001
Seagrove Carers Café both the launch and subsequent meetings

SEAGROVE PAVILION TRUST
REPORT OF THE TRUSTEES CONT...
FOR THE YEAR ENDED 31 DECEMBER 2018

OBJECTIVES AND ACTIVITIES CONT...

Administration of Pavilion Hire

These responsibilities are managed through the User Group as mentioned.

For community hire the hourly charge is £6.00 (£8.00 if using kitchen facilities) and this charge is designed to cover the running costs of the Pavilion. There is a more detailed list of hire charges covering commercial and other activities that fit our objectives. We are pleased that we have maintained these charges for 5 years because of the support from our users.

One off hire continues to grow and the feedback from the hirers continues to be positive.

Petanque

The petanque court was regularly used during the summer and autumn by an enthusiastic local group. Participants each pay £2.00 to take part. It is still anticipated that, when possible, at least one team will be entered in a local league. It will also remain available to local people for casual use. In the Autumn and During periods of bad weather carpet bowls are played inside the pavilion as an alternative.

Aspirations and Challenges for the Future

As we have completed our fifth-year review our entire estate to maintain its high standard. As such we expect to use all of our surplus reserves to serve this purpose which next year will include the completion of upgrading the footpath from Solent View to the pavilion with the support of the Isle of Wight County Council.

Our stated aim continues to be to further aid the Community Partnership to mobilise our retired population with the support of Isle of Wight Age UK. We aim to take full advantage of their Age Friendly Isle project which will include the ongoing support for the Nettlestone and Seaview shed. We will continue to encourage Seaview Football Club in the development of their youth and adult teams. This year has seen the use of our facilities by Nettlestone County Primary School develop further with all of their home matches along with the training of their students and their Sports Day taking place at the Pavilion.

Continuing Celebration of Achievement

The Chairman and Trustees are immensely grateful to the whole community for their continued support of this valued community facility.

FINANCIAL REVIEW

Reserves Policy

The trustees aim to continue to hold sufficient reserves to cover one years running costs to ensure viability.

SIGNED ON BEHALF OF THE BOARD

Robin Hamilton
Company Secretary
21st March 2019

SEAGROVE PAVILION TRUST
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2018

I report on the accounts for the YEAR ENDED 31 DECEMBER 2018 set out on pages five to eleven.

Respective responsibilities of trustees and examiner:

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act);
- and to state whether particular matters have come to my attention.

Basis of the independent examiner's report:

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented within those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

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 386 and 387 of the Companies Act 2006; and

to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities 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.

N Lee FCCA
Independent Examiner
13th March 2019

SEAGROVE PAVILION TRUST
INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2018

	Notes	Year Ended		Year Ended	
		Unrestricted	Restricted	31.12.18	31.12.17
		funds	funds	Total	Total
		£	£	£	£
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income	2	4		4	0
Activities for generating funds	3	8,814		8,814	9,008
Investment income	4	11		11	1
Total incoming resources		8,829	0	8,829	9,009
RESOURCES EXPENDED					
Costs of generating funds					
Costs of generating voluntary income	5	0		0	0
Charitable activities		0		0	0
Operation of pavilion	6	6,548		6,548	5,149
Governance costs	7	0		0	1
Total resources expended		6,548	0	6,548	5,150
NET INCOMING/(OUTGOING) RESOURCES					
		2,281	0	2,281	3,859
RECONCILIATION OF FUNDS					
Total funds brought forward		7,999		7,999	8,498
Debtors		0		0	(328)
Petty cash				(200)	
Creditors		0		0	0
Capital Expenditure		(314)		(314)	(4,030)
TOTAL FUNDS CARRIED FORWARD		9,967	0	9,767	7,999

The notes form part of these financial statements

SEAGROVE PAVILION TRUST
ASSETS AND LIABILITIES
AS AT 31 DECEMBER 2018

	Notes	As at 31.12.18 £	As at 31.12.17 £
FIXED ASSETS			
Tangible assets	9	212,011	223,954
CURRENT ASSETS			
Debtors	10	328	328
Cash at bank and in hand	11	9,970	8,002
Total Current Assets		10,298	8,330
CREDITORS			
Amounts falling due within one year	12	0	0
NET CURRENT ASSETS		10,298	8,330
TOTAL ASSETS LESS CURRENT LIABILITIES		222,309	232,284
NET ASSETS		222,309	232,284
FUNDS			
Unrestricted funds	13	222,309	232,284
Restricted funds			
TOTAL FUNDS		222,309	232,284

The notes form part of these financial statements

SEAGROVE PAVILION TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2018

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended December 2018.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2018 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on 21st March 2019 and were signed on its behalf by:

K Berry -Trustee

R R Barry -Trustee

SEAGROVE PAVILION TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 31ST DEC 2018

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources:

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended:

Expenditure is accounted for on a cash basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets:

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Land and buildings:

- Straight line over 25 years

Plant and machinery etc.:

- Straight line over 4 years

Taxation:

The charity is exempt from corporation tax on its charitable activities.

Fund accounting:

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. VOLUNTARY INCOME

	As at 31.12.18 £	As at 31.12.17 £
Donations	4	-
Gift aid	-	-
Grants	-	-
	4	-

SEAGROVE PAVILION TRUST
NOTES TO THE FINANCIAL STATEMENTS CONTINUED...
FOR THE YEAR ENDED 31 DECEMBER 2018

3. ACTIVITIES FOR GENERATING FUNDS

	As at 31.12.18	As at 31.12.17
	£	£
Seagrove Seniors	345	330
Seaview Art Group	764	720
Art Workshop	695	750
Pilates	30	568
BHYC Band	576	486
Bizzy Yoga	1,450	1,356
Bridge Club	1,086	1,152
First Seaview Brownies	600	600
Bowles & Petanque	680	534
Seaview Football Club	1,400	1,400
Shadows Band	160	-
Silver Surfers	192	228
Silver 60's & Baggy Wrinkles Band	-	-
Surfer Café	168	-
Roving Lense Photography Group	288	504
Other Income	380	380
	8,814	9,008

4. INVESTMENT INCOME

	As at 31.12.18	As at 31.12.17
	£	£
Savings account interest	11	1
	11	1

5. COSTS OF GENERATING VOLUNTARY INCOME

	As at 31.12.18	As at 31.12.17
	£	£
Sundry CoS	-	-
Subscriptions	-	-
	-	-

6. COSTS OF CHARITABLE ACTIVITIES

	As at 31.12.18	As at 31.12.17
	£	£
Rates and water	269	156
Insurance	960	923
Light and heat	1,617	1,063
Internet and Telephone costs	117	241
Postage and stationery	-	315
Repairs and maintenance	2,522	1,236
Cleaning	90	1,090
Legal	15	80
Sundries	958	-
Donations	-	45
	6,548	5,149

SEAGROVE PAVILION TRUST
NOTES TO THE FINANCIAL STATEMENTS CONTINUED...
FOR THE YEAR ENDED 31 DECEMBER 2018

7. GOVERNANCE COSTS

There were no payments in relation to Accounting or Legal expenses for the year ended 31 December 2018 nor for the period ended 31 December 2017.

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or any other benefits for the year ended 31 December 2018 nor for the period ended 31 December 2017.

Trustees Expenses	Jun-18	Jul-18	Aug-18	Nov-18	As at 31.12.18 £	As at 31.12.17 £
Cleaning	138	221	155	241	755	-
Maintenance	8		3		12	-
Keys	9	12	16		37	-
Sundries	2				2	-
	<u>158</u>	<u>233</u>	<u>174</u>	<u>241</u>	<u>806</u>	<u>-</u>

9. TANGIBLE FIXED ASSETS

	Land and buildings £	Plant and machinery etc. £	Totals £
COST			
At 1 January 2017	274,567	4,519	279,086
Additions	0	4,030	4,030
At 31 December 2017	<u>274,567</u>	<u>8,549</u>	<u>283,116</u>
At 1 January 2018	274,567	8,549	283,116
Additions	0	314	314
At 31 December 2018	<u>274,567</u>	<u>8,862</u>	<u>283,429</u>
DEPRECIATION			
At 1 January 2017	42,981	4,002	46,983
Charge for year	10,983	1,195	12,178
At 31 December 2017	<u>53,964</u>	<u>5,198</u>	<u>59,162</u>
At 1 January 2018	53,964	5,198	59,162
Charge for year	10,983	1,274	12,257
	<u>64,946</u>	<u>6,472</u>	<u>71,418</u>
NET BOOK VALUE			
At 31 December 2017	<u>220,603</u>	<u>3,351</u>	<u>223,954</u>
At 31 December 2018	<u>209,621</u>	<u>2,391</u>	<u>212,011</u>

SEAGROVE PAVILION TRUST
NOTES TO THE FINANCIAL STATEMENTS CONTINUED...
FOR THE YEAR ENDED 31ST DEC 2018

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	As at 31.12.18 £	As at 31.12.17 £
Debtors	<u>328</u>	<u>328</u>
	328	328

11. CASH AT BANK

	As at 31.12.18 £	As at 31.12.17 £
Current Bank Account	4,250	2,494
Savings Bank Account	5,520	5,509
Petty Cash	<u>200</u>	<u>-</u>
	9,970	8,002

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	As at 31.12.18 £	As at 31.12.17 £
Creditors	<u>-</u>	<u>-</u>
	-	-

13. MOVEMENT IN FUNDS

	Incoming resources £	Resources expended £	Depreciated Asset Value £	Movement in funds £
Unrestricted funds				
TOTAL FUNDS BROUGHT FORWARD 2017				240,602
General fund movement in 2018	9,009	-5,148.86	(12,178)	<u>(8,318)</u>
TOTAL FUNDS CARRIED				232,284
..				
TOTAL FUNDS BROUGHT FORWARD 2017				232,284
General fund movement in 2018	8,829	-6,547.73	(12,257)	<u>(9,975)</u>
TOTAL FUNDS CARRIED				222,309
..				

SEAGROVE PAVILION TRUST
DETAILED STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 31 DECEMBER 2018

	Year Ended 31.12.18	Year Ended 31.12.17	Year Ended 31.12.16	Year Ended 31.12.15	Year Ended 31.12.14
	£	£	£	£	£
INCOMING RESOURCES					
Voluntary income					
Donations rec'd	4.00	0.00	0.00	3,645.23	314.00
Gift aid	0.00	0.00	15.75	1,232.16	0.00
Grants					
	4.00	0.00	15.75	4,877.39	314.00
Activities for Generating Funds					
Seagrove Seniors	345.00	330.00	330.00	463.00	0.00
Seaview Art Group	764.00	720.00	756.00	812.00	0.00
Art Workshop	695.00	750.00	660.00	0.00	0.00
Pilates	30.00	568.00	1,240.00	1,224.00	0.00
BHYC Band	576.00	486.00	418.00	87.00	0.00
Bizzy Yoga	1,450.00	1,356.00	1,148.00	1,188.00	0.00
Bridge Club	1,086.00	1,152.00	944.00	810.00	0.00
First Seaview Guides	0.00	0.00	0.00	0.00	0.00
First Seaview Brownies	600.00	600.00	600.00	600.00	0.00
Second Seaview Rainbows	0.00	0.00	0.00	0.00	0.00
Bowles & Petanque	680.00	534.00	368.07	294.00	0.00
Seaview Football Club	1,400.00	1,400.00	1,400.00	1,400.00	0.00
Shadows Band	160.00	0.00	0.00	0.00	0.00
Silver Surfers	192.00	228.00	154.00	0.00	0.00
Silver 60's & Baggy Wrinkles Band	0.00	0.00	240.00	454.00	0.00
Surfer Café	168.00	0.00	0.00	0.00	0.00
Roving Lense Photography Group	288.00	504.00	48.00	0.00	0.00
Other Income	380.00	380.00	525.00	876.00	6,548.00
	8,814.00	9,008.00	8,831.07	8,208.00	6,548.00
Investment Income					
Savings account interest	11.00	0.97	1.64	2.33	3.00
	11.00	0.97	1.64	2.33	3.00
Total incoming resources	8,829.00	9,008.97	8,844.46	13,087.72	6,865.00
RESOURCES EXPENDED					
Costs of generating voluntary income					
Sundry CoS	0.00	0.00	0.00	(12.00)	0.00
Subscriptions	0.00	0.00	0.00	(198.00)	(216.00)
	0.00	0.00	0.00	(210.00)	(216.00)
Costs of charitable activities					
Rates and water	(268.87)	(156.36)	(392.66)	(411.55)	(306.00)
Insurance	(960.35)	(923.41)	(885.10)	(877.23)	(775.00)
Light and heat	(1,617.43)	(1,063.34)	(1,084.54)	(914.44)	(1,364.00)
Rent	0.00	0.00	0.00	0.00	(40.00)
Internet and Telephone costs	(116.57)	(240.85)	0.00	0.00	0.00
Postage and stationery	0.00	(314.53)	(143.89)	(136.09)	(111.00)
Repairs and maintenance	(2,521.75)	(1,235.64)	(350.30)	(426.16)	(645.00)
Cleaning	(90.00)	(1,090.00)	(1,230.00)	(800.00)	(889.00)
Legal	(15.00)	(79.73)	(150.00)	0.00	0.00
Sundries	(957.76)	0.00	(83.97)	(39.99)	(343.00)
Donations	0.00	(45.00)	(80.00)	0.00	0.00
Depn - land & buildings	(10,983.24)	(10,982.68)	(10,982.68)	(10,982.68)	(10,596.00)
Depn - fixtures & fittings	(1,273.29)	(1,195.40)	(1,129.75)	(989.25)	(941.83)
	(18,804.26)	(17,326.94)	(16,512.89)	(15,577.39)	(16,010.83)
Governance costs					
Accountancy Fees	0.00	0.00	(18.00)	(510.00)	(510.00)
HMRC Tax	0.00	0.00	0.00	(0.60)	0.00
	0.00	0.00	(18.00)	(510.60)	(510.00)
Total resources expended	(18,804.26)	(17,326.94)	(16,530.89)	(16,297.99)	(16,736.83)
Net (expenditure)/Income	(9,975.26)	(8,317.97)	(7,682.43)	(3,210.27)	(9,871.83)
Add Back: Non-cash movement	(12,256.53)	(12,178.08)	(12,112.43)	(11,971.93)	(11,537.83)
Net cash movement	2,281.27	3,860.11	4,430.00	8,761.66	1,666.00
This page does not form part of the statutory financial statements					
Check total	0	0	0.00	-	0.00