

**SEAGROVE PAVILION TRUST
REPORT OF THE TRUSTEES
AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

**Registered Company number
08116421 (England and Wales)
Registered Charity number
1148654
Registered office
1 Spithead Close, Seaview
Isle of Wight
P034 5AZ**

SEAGROVE PAVILION TRUST
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FOR THE YEAR ENDED 31 DECEMBER 2020

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**SEAGROVE PAVILION TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

Seagrove Pavilion Trust
Report of the Trustees
Period 1st January 2020 to 31st December 2020

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 2019 to 31st December 2019. 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)	
A. Burghard	
B. Elliott	
W Macklin	
J. Moore	
R. Hamilton	
G. Andrews	
M. Parsley	Resigned 6th April 2020
R. Barry	Resigned 1st June 2020

COMPANY SECRETARY

Mr R Hamilton

COMPANY SOLICITOR

R Price

INDEPENDENT EXAMINER

C Deacon FCCA
Vision Accounting
Fortis House
Cothey Way
Ryde
Isle of Wight
PO33 1QT

SEAGROVE PAVILION TRUST
REPORT OF THE TRUSTEES CONT...
FOR THE YEAR ENDED 31 DECEMBER 2020

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:

Baggy Wrinkles Rock Group

Bizzy Yoga Group

First Seaview Guides & Brownies

Nettlestone and Seaview Shed

Nettlestone and Seaview Community Partnership

Roving Lense Photography Group

Seaview Art Group

Seagrove Art Workshop

Seaview Football Club

Seagrove Friendly Bridge Group

Seaview Surfer Café

Seaview Seniors Social Club

Pennys Pilates is in her second year and has been very successful now adding a men's only session

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 7 years because of the support from our users.

**SEAGROVE PAVILION TRUST
REPORT OF THE TRUSTEES CONT...
FOR THE YEAR ENDED 31 DECEMBER 2020**

OBJECTIVES AND ACTIVITIES CONT...

One off Hire

One off hire continues to grow and the feedback from the hirers continues to be positive. We supported the general election for the first time this year and though it was successful the feedback from the parishioners was adverse so the Parish Council recommended returning to the original locations.

Stated Aim

Our stated aim continues to be to encourage community engagement by providing a venue for local groups to meet and undertake recreational activity.

However, this year saw a major curtailment of nearly all such activity, as a direct result of the COVID pandemic and the mandatory curtailment of social interaction under government-imposed legislation. This resulted in our income falling dramatically.

Fortunately, having been advised by the IWCC that the Trust was eligible for a COVID interruption grant, the Trustee's applied for and received a grant of £ 10,000, which more than off-set the loss of income during the year.

The Trustees noted that as running costs had also reduced, despite enhanced cleaning expenditure, an excess of funds was built up and so it was appropriate to offer to waive fees for historic user groups in the following year. In addition, the Trustees were pleased to be able to fulfil their pledge to donate to Nettlestone and Seaview Shed, the local "Men-in Sheds" charity, to support the construction of a workshop adjacent to the Pavilion.

Throughout a very disrupted year, the Trustees have maintained contact with all clubs and societies, through the auspices of the Pavilion User Group, setting out that all rental payments would be suspended while recreational activities are banned. On a positive note, the Pavilion was used as a polling station for the 2019 Election and the Trustees were pleased to be able to help support local clubs by providing a video conferencing facility at no charge.

The Trustees continue to be made aware that there is a strong desire within local communities to re-engage in social activity, finally emerging from enforced isolation, and as such they anticipate a sustained return by local groups in the second half of 2021, aided by the government's vaccination programme.

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
6th April 2021

SEAGROVE PAVILION TRUST
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020

I report on the accounts for the Year Ended 31 December 2020 set out on pages eight to sixteen.

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.

C Deacon FCCA

Independent Examiner

6th April 2021

SEAGROVE PAVILION TRUST
INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2020

			Year Ended 31.12.20	Year Ended 31.12.19
	Notes	Unrestricted funds £	Restricted funds £	Total funds £
INCOMING RESOURCES				
Incoming Resources from Generated Funds				
Voluntary Income	2	10,000	-	10,000
Activities for Generating Funds	3	2,279	-	2,279
Investment Income	4	4	-	4
Total Incoming Resources		12,283	-	12,283
RESOURCES EXPENDED				
Costs of Generating Funds				
Costs of Generating Voluntary Income	5	-	-	-
Charitable Activities		-	-	-
Operation of Pavilion	6	12,033	-	12,033
Governance Costs	7	300	-	300
Total Resources Expended		12,333	-	12,333
NET INCOMING/(OUTGOING) RESOURCES		(50)	-	(50)
RECONCILIATION OF FUNDS				
Total Funds Brought Forward		222,309	-	222,309
Net Movement in Funds		(12,197)	-	(12,590)
TOTAL FUNDS CARRIED FORWARD		210,112	-	209,719

The notes form part of these financial statements

SEAGROVE PAVILION TRUST
ASSETS AND LIABILITIES
AS AT 31 DECEMBER 2020

	Notes	As at 31.12.20 £	As at 31.12.19 £
FIXED ASSETS			
Tangible Assets	9	187,655	199,802
CURRENT ASSETS			
Debtors	10	-	-
Cash at Bank and in Hand	11	10,167	10,217
Total Current Assets		10,167	10,217
CREDITORS			
Amounts Falling Due Within One Year	12	(300)	(300)
NET CURRENT ASSETS		9,867	9,917
TOTAL ASSETS LESS CURRENT LIABILITIES		197,522	209,719
NET ASSETS		197,522	209,719
FUNDS			
Unrestricted Funds	13	197,522	209,719
Restricted Funds		-	-
TOTAL FUNDS		197,522	209,719

The notes form part of these financial statements

SEAGROVE PAVILION TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended December 2020.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2020 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 6th April 2021 and were signed on its behalf by:

B Elliott - Trustee

A Burghard - Trustee

**SEAGROVE PAVILION TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

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 31.12.20 £	As at 31.12.19 £
Donations	-	2,900
Gift Aid	-	-
Grants	10,000	-
	<u>10,000</u>	<u>2,900</u>

SEAGROVE PAVILION TRUST
NOTES TO THE FINANCIAL STATEMENTS CONTINUED...
FOR THE YEAR ENDED 31 DECEMBER 2020

3. ACTIVITIES FOR GENERATING FUNDS	As at 31.12.20 £	As at 31.12.19 £
Seagrove Seniors	90	225
Seaview Art Group	120	671
Art Workshop	195	570
Pilates	184	432
BHYC Band & Baggy Wrinkles Band	306	522
Bizzy Yoga	244	1,144
Bridge Club	240	912
First Seaview Guides & Brownies	-	600
Bowles & Petanque	239	471
Seaview Football Club	-	1,400
Shadows Band	32	160
Surfer Café	72	192
Roving Lense Photography Group	75	156
Other Income	482	304
	<u>2,279</u>	<u>7,759</u>
	<u>2,279</u>	<u>7,759</u>
4. INVESTMENT INCOME	As at 31.12.20 £	As at 31.12.19 £
Savings Account Interest	4	7
	<u>4</u>	<u>7</u>
	<u>4</u>	<u>7</u>
5. COSTS OF GENERATING VOLUNTARY INCOME	As at 31.12.20 £	As at 31.12.19 £
Subscriptions & Sundry COS	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
6. COSTS OF CHARITABLE ACTIVITIES	As at 31.12.20 £	As at 31.12.19 £
Rates and Water	359	428
Insurance	538	1,049
Light and Heat	1,870	378
Internet and Telephone costs	330	235
Postage and Stationery	-	92
Repairs and Maintenance	297	7,330
Cleaning	2,626	1,223
Legal	-	-
Sundries	13	12
Donations	6,000	-
	<u>12,033</u>	<u>10,747</u>
	<u>12,033</u>	<u>10,747</u>

SEAGROVE PAVILION TRUST
NOTES TO THE FINANCIAL STATEMENTS CONTINUED...
FOR THE YEAR ENDED 31 DECEMBER 2020

7. GOVERNANCE COSTS

	As at 31.12.20 £	As at 31.12.19 £
Accountancy Fees	300	300
	300	300

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration, expenses or any other benefits for the year ended 31 December 2020 nor for the period ended 31 December 2019.

9. TANGIBLE FIXED ASSETS

	Land and buildings £	Plant and machinery etc. £	Totals £
COST			
At 1 January 2019	274,567	8,862	283,429
Additions	-	-	-
At 31 December 2019	274,567	8,862	283,429
 DEPRECIATION			
At 1 January 2019	75,929	6,472	82,401
Charge for year	10,983	2,390	13,373
At 31 December 2019	86,912	8,862	95,774
 NET BOOK VALUE			
At 31 December 2018	198,638	2,390	201,028
At 31 December 2019	187,655	-	187,655

SEAGROVE PAVILION TRUST
NOTES TO THE FINANCIAL STATEMENTS CONTINUED...
FOR THE YEAR ENDED 31 DECEMBER 2020

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	As at 31.12.20 £	As at 31.12.19 £
Debtors	-	-
	<u>-</u>	<u>-</u>

11. CASH AT BANK	As at 31.12.20 £	As at 31.12.19 £
Current Bank Account	1,325	7,575
Savings Bank Account	8,806	2,642
Petty Cash	36	-
	<u>10,167</u>	<u>10,217</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	As at 31.12.20 £	As at 31.12.19 £
Creditors	300	300
	<u>300</u>	<u>300</u>

13. MOVEMENT IN FUNDS	Incoming resources £	Resources expended £	Depreciated Asset Value £	Movement in funds £
Unrestricted Funds				
Total Funds Brought Forward				209,719
Movement for the year	12,283	12,333	12,147	(12,197)
Total Funds Carried Forward				<u>197,522</u>

SEAGROVE PAVILION TRUST
DETAILED STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 31 DECEMBER 2020

	Year Ended 31.12.20 £	Year Ended 31.12.19 £	Year Ended 31.12.18 £
INCOMING RESOURCES			
Voluntary Income			
Donations Received	-	2,900	4
Gift Aid	-	-	-
Grants	10,000	-	-
	10,000	2,900	4
Activities for Generating Funds			
Seagrove Seniors	90	225	345
Seaview Art Group	120	671	764
Art Workshop	195	570	695
Pilates	184	432	30
BHYC Band & Baggy Wrinkles Band	306	522	576
Bizzy Yoga	244	1,144	1,450
Bridge Club	240	912	1,086
First Seaview Guides & Brownies	-	600	600
Bowles & Petanque	239	471	680
Seaview Football Club	-	1,400	1,400
Shadows Band	32	160	160
Surfer Café	72	192	360
Roving Lense Photography Group	75	156	288
Other Income	482	304	380
	2,279	7,759	8,814
Investment Income			
Savings Account Interest	4	7	11
	4	7	11
Total Incoming Resources	12,283	10,666	8,829
RESOURCES EXPENDED			
Costs of Generating Voluntary Income			
Subscriptions & Sundry COS	-	-	-
	-	-	-
Costs of Charitable Activities			
Rates and Water	359	428	269
Insurance	538	1,049	960
Light and Heat	1,870	378	1,617
Rent	-	-	-
Internet and Telephone costs	330	235	117
Postage and Stationery	-	92	-
Repairs and Maintenance	297	7,330	2,522
Cleaning	2,626	1,223	90
Legal	-	-	15
Sundries	13	12	958
Donations	6,000	-	-
Depreciation - Land & Buildings	10,983	10,983	10,983
Depreciation - Fixtures & Fittings	1,164	1,226	1,273
	24,180	22,956	18,804

SEAGROVE PAVILION TRUST
DETAILED STATEMENT OF FINANCIAL ACTIVITY CONTINUED...
FOR THE YEAR ENDED 31 DECEMBER 2020

	Year Ended 31.12.20	Year Ended 31.12.19	Year Ended 31.12.18
Governance Costs			
Accountancy Fees	300	300	-
	<u>300</u>	<u>300</u>	<u>-</u>
Total Resources Expended	<u>24,480</u>	<u>23,256</u>	<u>18,804</u>
Net (Expenditure)/Income	<u>(12,197)</u>	<u>(12,590)</u>	<u>(9,975)</u>
Add Back: Non-Cash Movement	<u>12,147</u>	<u>12,209</u>	<u>12,257</u>
Net Cash Movement	<u>(50)</u>	<u>(381)</u>	<u>2,281</u>