

**SEAGROVE PAVILION TRUST  
REPORT OF THE TRUSTEES  
AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**Registered Company number  
08116421 (England and Wales)  
Registered Charity number  
1148654  
Registered office  
15 Caws Avenue, Seaview  
Isle of Wight  
P034 5JS**

**SEAGROVE PAVILION TRUST**  
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**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**SEAGROVE PAVILION TRUST  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

Seagrove Pavilion Trust  
Report of the Trustees  
Period 1<sup>st</sup> January 2021 to 31<sup>st</sup> December 2021

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 1<sup>st</sup> January 2021 to 31<sup>st</sup> December 2021. 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: 15 Caws Avenue, Seaview, IOW, PO34 5JS

**TRUSTEES**

A. Burghard (Chairperson)  
B. Elliott  
W Macklin  
G. Andrews  
J. Moore  
M. Heather  
R. Hamilton  
K. Berry

Resigned 22nd July 2021

**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 2021**

## **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  
Seagrope Art Workshop  
Seaview Football Club  
Seagrope Friendly Bridge Group  
Seaview Fun Choir  
Seaview Surfer Café  
Seaview Seniors Social Club  
Pennys Pilates

### **Administration of Pavilion Hire**

As the UK moves to a position of greater normality after a great deal of disruption due to COVID, the economic bounce back seems to involve a rise in inflation. In order to support the Pavilion Users during the restrictions, the trustees had waived fees for a time. As we move into our tenth year, Trustees are mindful that maintenance may require a larger slice of the budget. Accordingly, for the first time in 8 years, an increase in charges was voted through at the December meeting. This does not impact on our core of regular community users, but commercial and one off users.

New Fees: Regular Community Users: £6 per hour (£8 if using extensive kitchen facilities). Commercial Users: £12 per hour (£15 if using extensive kitchen facilities). One off Hire: £15 per hour, with full kitchen use.

**SEAGROVE PAVILION TRUST  
REPORT OF THE TRUSTEES CONT...  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**OBJECTIVES AND ACTIVITIES CONT...**

**One off Hire**

These are continuing to be a useful Community Resource. The Pavilion was used for the Parish Council and Police Commissioner Elections in May 2021. With additional signage and a smaller turnout than the General Election of the previous year, this was a successful use of the Pavilion.

**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, 2021 was another difficult year nationally. In spite of the extensive vaccination programme, our local demographic was cautious about meeting up and enjoying the activities offered at the Pavilion. Nevertheless, there were successes; the Men-in-Sheds which the Trust continues to work with, now have their own premises; the Bridge and Seaview Fun Choir have maintained good numbers while Seaview Football Club now has a Walking Football Group. The Community has also increased its use of the Pavilion for small parties. In addition, the Pavilion has become a regular venue for Parish Council or Parish Planning meetings.

As Seagrove Pavilion moves into its 10th year of operation, it is well placed to continue to play a significant role in bringing the local community together.

**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

**SEAGROVE PAVILION TRUST**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

I report on the accounts for the Year Ended 31 December 2021 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

**SEAGROVE PAVILION TRUST**  
**INCOME AND EXPENDITURE**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

		Unrestricted funds	Restricted funds	Year Ended 31.12.21 Total funds	Year Ended 31.12.20 Total funds
	Notes	£	£	£	£
<b>INCOMING RESOURCES</b>					
<b>Incoming Resources from Generated Funds</b>					
Voluntary Income	2	-	-	-	10,000
Activities for Generating Funds	3	5,024	-	5,024	2,279
Investment Income	4	1	-	1	4
<b>Total Incoming Resources</b>		<b>5,025</b>	<b>-</b>	<b>5,025</b>	<b>12,283</b>
<b>RESOURCES EXPENDED</b>					
<b>Costs of Generating Funds</b>					
Costs of Generating Voluntary Income	5	-	-	-	-
Charitable Activities		-	-	-	-
Operation of Pavilion	6	9,204	-	9,204	12,033
Governance Costs	7	300	-	300	300
<b>Total Resources Expended</b>		<b>9,504</b>	<b>-</b>	<b>9,504</b>	<b>12,333</b>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		<b>(4,479)</b>	<b>-</b>	<b>(4,479)</b>	<b>(50)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total Funds Brought Forward		218,157	-	218,157	218,157
Net Movement in Funds		(15,462)	-	(15,462)	(12,197)
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>202,695</b>	<b>-</b>	<b>202,695</b>	<b>205,960</b>

The notes form part of these financial statements

**SEAGROVE PAVILION TRUST**  
**ASSETS AND LIABILITIES**  
**AS AT 31 DECEMBER 2021**

	Notes	As at 31.12.21	As at 31.12.20
		£	£
<b>FIXED ASSETS</b>			
Tangible Assets	9	176,672	187,655
<b>CURRENT ASSETS</b>			
Debtors	10	56	-
Cash at Bank and in Hand	11	5,632	10,167
<b>Total Current Assets</b>		<b>5,688</b>	<b>10,167</b>
<b>CREDITORS</b>			
Amounts Falling Due Within One Year	12	(300)	(300)
<b>NET CURRENT ASSETS</b>		<b>5,388</b>	<b>9,867</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>182,060</b>	<b>197,522</b>
<b>NET ASSETS</b>		<b>182,060</b>	<b>197,522</b>
<b>FUNDS</b>			
Unrestricted Funds	13	182,060	197,522
Restricted Funds		-	-
<b>TOTAL FUNDS</b>		<b>182,060</b>	<b>197,522</b>

The notes form part of these financial statements



**SEAGROVE PAVILION TRUST**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended December 2021.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2021 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 23rd March 2022 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 2021**

**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 31.12.21	As at 31.12.20
	£	£
Donations	-	-
Gift Aid	-	-
Grants	-	10,000
	<u>-</u>	<u>10,000</u>

**SEAGROVE PAVILION TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS CONTINUED...**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**3. ACTIVITIES FOR GENERATING FUNDS**

	As at 31.12.21	As at 31.12.20
	£	£
Seagrove Seniors	-	90
Seaview Art Group	346	120
Art Workshop	150	195
Pilates	187	184
BHYC Band & Baggy Wrinkles Band	351	306
Bizzy Yoga	64	244
Bridge Club	288	240
First Seaview Guides & Brownies	600	-
Bowles & Petanque	133	239
Seaview Football Club	1,400	-
Shadows Band	126	32
Surfer Café	-	72
Roving Lense Photography Group	45	75
Seaview Fun Choir	442	-
Other Income	892	482
	<u>5,024</u>	<u>2,279</u>

**4. INVESTMENT INCOME**

	As at 31.12.21	As at 31.12.20
	£	£
Savings Account Interest	1	4
	<u>1</u>	<u>4</u>

**5. COSTS OF GENERATING VOLUNTARY INCOME**

	As at 31.12.21	As at 31.12.20
	£	£
Subscriptions & Sundry COS	-	-
	<u>-</u>	<u>-</u>

**6. COSTS OF CHARITABLE ACTIVITIES**

	As at 31.12.21	As at 31.12.20
	£	£
Rates and Water	301	359
Insurance	576	538
Light and Heat	1,637	1,870
Internet and Telephone costs	360	330
Postage and Stationery	-	-
Repairs and Maintenance	4,714	297
Cleaning	1,570	2,626
Legal	-	-
Sundries	46	13
Donations	-	6,000
	<u>9,204</u>	<u>12,033</u>

**SEAGROVE PAVILION TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS CONTINUED...**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**7. GOVERNANCE COSTS**

	As at 31.12.21	As at 31.12.20
	£	£
Accountancy Fees	300	300
	<b>300</b>	<b>300</b>
	<b>300</b>	<b>300</b>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration, expenses or any other benefits for the year ended 31 December 2021 nor for the period ended 31 December 2020.

**9. TANGIBLE FIXED ASSETS**

	Land and buildings	Plant and machinery etc.	Totals
	£	£	£
<b>COST</b>			
At 1 January 2021	274,567	8,862	283,429
Additions	-	-	-
<b>At 31 December 2021</b>	<b>274,567</b>	<b>8,862</b>	<b>283,429</b>
 <b>DEPRECIATION</b>			
At 1 January 2021	86,912	8,862	95,774
Charge for year	10,983	-	10,983
<b>At 31 December 2021</b>	<b>97,895</b>	<b>8,862</b>	<b>106,757</b>
 <b>NET BOOK VALUE</b>			
At 31 December 2020	<b>187,655</b>	-	<b>187,655</b>
At 31 December 2021	<b>176,672</b>	-	<b>176,672</b>

**SEAGROVE PAVILION TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS CONTINUED...**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	As at 31.12.21	As at 31.12.20
	£	£
Debtors	56	-
	<b>56</b>	<b>-</b>
	<b>56</b>	<b>-</b>

**11. CASH AT BANK**

	As at 31.12.21	As at 31.12.20
	£	£
Current Bank Account	1,053	1,325
Savings Bank Account	4,501	8,806
Petty Cash	78	36
	<b>5,632</b>	<b>10,167</b>
	<b>5,632</b>	<b>10,167</b>

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	As at 31.12.21	As at 31.12.20
	£	£
Creditors	300	300
	<b>300</b>	<b>300</b>
	<b>300</b>	<b>300</b>

**13. MOVEMENT IN FUNDS**

	Incoming resources	Resources expended	Depreciated Asset Value	Movement in funds
	£	£	£	£
<b>Unrestricted Funds</b>				
Total Funds Brought Forward				197,522
Movement for the year	5,025	9,504	10,983	(15,462)
<b>Total Funds Carried Forward</b>				<b>182,060</b>

**SEAGROVE PAVILION TRUST**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

	Year Ended 31.12.21 £	Year Ended 31.12.20 £	Year Ended 31.12.19 £
<b>INCOMING RESOURCES</b>			
<b>Voluntary Income</b>			
Donations Received	-	-	2,900
Gift Aid	-	-	-
Grants	-	10,000	-
	<b>-</b>	<b>10,000</b>	<b>2,900</b>
<b>Activities for Generating Funds</b>			
Seagrove Seniors	-	90	225
Seaview Art Group	346	120	671
Art Workshop	150	195	570
Pilates	187	184	432
BHYC Band & Baggy Wrinkles Band	351	306	522
Bizzy Yoga	64	244	1,144
Bridge Club	288	240	912
First Seaview Guides & Brownies	600	-	600
Bowles & Petanque	133	239	471
Seaview Football Club	1,400	-	1,400
Shadows Band	126	32	160
Surfer Café	-	72	192
Roving Lense Photography Group	45	75	156
Seaview Fun Choir	442	-	-
Other Income	892	482	304
	<b>5,024</b>	<b>2,279</b>	<b>7,759</b>
<b>Investment Income</b>			
Savings Account Interest	1	4	7
	<b>1</b>	<b>4</b>	<b>7</b>
<b>Total Incoming Resources</b>	<b>5,025</b>	<b>12,283</b>	<b>10,666</b>
<b>RESOURCES EXPENDED</b>			
<b>Costs of Generating Voluntary Income</b>			
Subscriptions & Sundry COS	-	-	-
	<b>-</b>	<b>-</b>	<b>-</b>
<b>Costs of Charitable Activities</b>			
Rates and Water	301	359	428
Insurance	576	538	1,049
Light and Heat	1,637	1,870	378
Rent	-	-	-
Internet and Telephone costs	360	330	235
Postage and Stationery	-	-	92
Repairs and Maintenance	4,714	297	7,330
Cleaning	1,570	2,626	1,223
Legal	-	-	-
Sundries	46	13	12
Donations	-	6,000	-
Depreciation - Land & Buildings	10,983	10,983	10,983
Depreciation - Fixtures & Fittings	-	1,164	1,226
	<b>20,187</b>	<b>24,180</b>	<b>22,956</b>

**SEAGROVE PAVILION TRUST**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITY CONTINUED...**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

	Year Ended 31.12.21	Year Ended 31.12.20	Year Ended 31.12.19
<b>Governance Costs</b>			
Accountancy Fees	300	300	300
	<b>300</b>	<b>300</b>	<b>300</b>
<b>Total Resources Expended</b>	<b>20,487</b>	<b>24,480</b>	<b>23,256</b>
<b>Net (Expenditure)/Income</b>	<b>(15,462)</b>	<b>(12,197)</b>	<b>(12,590)</b>
Add Back: Non-Cash Movement	10,983	12,147	12,209
<b>Net Cash Movement</b>	<b>(4,479)</b>	<b>(50)</b>	<b>(381)</b>