

TAMAR VIEW COMMUNITY COMPLEX

England & Wales · Charity number 1082551

Details

Other names TAMAR VIEW COMMUNITY CENTRE

Status Registered

Legal form Charitable company

Company number [04061382](#)

Registered 2000-09-22

Register [View on the Charity Commission register](#)

Contact

Address Tamar View Community Centre
Miers Close
Plymouth
PL5 1DJ

Phone 01752365904

Email pat@tamarview.co.uk

Activities

Objects: A) TO PROMOTE THE BENEFIT OF THE INHABITANTS OF BARNE BARTON AND SURROUNDING AREA (HEREINAFTER CALLED 'THE AREA OF BENEFIT') WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, BY ASSOCIATING TOGETHER THE SAID INHABITANTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS.B) TO ESTABLISH, OR SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE (HEREINAFTER CALLED 'THE CENTRE') AND TO MAINTAIN AND MANAGE THE SAME (WHETHER ALONE OR IN CO-OPERATION WITH ANY LOCAL AUTHORITY OR OTHER PERSON OR BODY) IN FURTHERANCE OF THESE OBJECTS.C) TO PROMOTE SUCH OTHER CHARITABLE PURPOSES AS MAY FROM TIME TO TIME BE DETERMINED.

Activities: TVCC Ltd provides for the recreational & social benefit of the residents of Barne Barton and surrounding areas; by the operation of such schemes as Summer Activities Programme, amateur football & sports clubs, tots groups, youth club, Learning Facility as well as providing advice and support on such things as benefits advice, back to work support by working in partnership with other organisations.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Amateur Sport, Economic/community Development/employment, Recreation, Other Charitable Purposes
- **Who:** Children/young People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** BARNE BARTON AND SURROUNDING AREA.
- Plymouth City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£114,568	£180,138	-	-
2023-09-30	£159,671	£164,136	-	-
2022-09-30	£99,223	£149,017	-	-
2021-09-30	£177,561	£193,804	-	-
2020-09-30	£173,885	£156,616	-	-

Trustees

Name	Role	Appointed
Anthony Phillip Launce		2023-04-21
Margaret Francis Dorothy Boadella		2023-09-25
Susan Ann Barnett		2019-05-01

TAMAR VIEW COMMUNITY COMPLEX

England & Wales - Charity number 1082551

Accounts

Registered Charity Number : 1082551

TAMAR VIEW COMMUNITY COMPLEX LTD

TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 SEPTEMBER 2024

TAMAR VIEW COMMUNITY COMPLEX LTD

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 30 SEPTEMBER 2024

Trustees	Susan Barnett Shane Jeffery Margaret Boadella Anthony Launce
Charity Number	1082551
Company Number	04061382
Registered Office	Miers Close Plymouth PL5 1DJ
Bankers	Lloyds TSB Bank plc Raleigh Street Derry's Cross Plymouth
Independent Examiner	Benjamin Houston Mountain Top Accountants Ltd 3 Buckland House Plymouth PL6 5WR

TAMAR VIEW COMMUNITY COMPLEX LTD

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TAMAR VIEW COMMUNITY COMPLEX LTD

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2024

The trustees present their annual report and financial statements for the year ended 30th September 2024.

Trustees' report and financial statements

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 year ended 30 September 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Structure, Governance and Management

Governing Document

The company is a charitable company limited by guarantee, Incorporated on 29th August 2000 (Company Number 4061382) and registered as a charity on 22 September 2000 (Charity Number 1082551). The Company was established under a Memorandum of Association which established the objects and powers of the Charitable company and is governed under its Articles of Association. In the event of the company being wound up members (trustees) are required to contribute an amount not exceeding £1. The directors of the company are also charity trustees; under the requirements of the Memorandum and Articles of Association a trustee is elected to serve for a period three years after which they must be re-elected at the next Annual General Meeting.

Appointment, Induction and training of Trustees

The trustees are already familiar with the practical work of the charity having been encouraged to spend time with the Company Secretary/General Manager and Centre Manager who are responsible for the day to day management of the company and to take forward projects on behalf of the company. Trustees are aware of the vision of the company and how this is being achieved.

Both New and current trustees are invited and encouraged to attend a series of short training sessions to familiarise themselves with the charity and the context within which it operates. These sessions cover:

- Duties and Responsibilities of trustees
- Main documents which set out the operational framework for the charity
- Future plans and objectives

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

The three main objectives:

1. To promote the benefit of the Inhabitants of Barne Barton and surrounding area without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interest of social welfare for the recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.
2. To establish, or secure the establishment of, a Community Centre (hereinafter called 'the Centre') and to maintain and manage the same (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objects.
3. To promote such other charitable purposes as may from time to time be determined.

Tamar View Community Complex (TVCC) is situated to the northern west of Plymouth in the neighbourhood of Barne Barton the area has at least 1900 dwellings and is one of the most deprived neighbourhoods in Plymouth and in the top 5 percent nationally (IMD 2019) and has 3 LSOA areas within its immediate area of operation. TVCC manages a number of buildings of which it owns the freehold on the Barne Baron estate. The buildings two of which were purchased and two built by TVCC provide for the needs of our residents, by the provision of such things as access to local shopping facilities, cash point, top up facilities for utilities, early years' nursery, youth club, church, training facilities, access to IT, keep fit classes, parent and toddler group, as well as providing facilities for the recreational and leisure time occupation of the residents of the area. The community centre and our resource centre act as key resources to facilitate a range of user-led activities creating opportunities for social, leisure and personal development such as the keep fit class, job club, parent and toddler group, and Church services and a Food Bank and Food Hub. The trustees, our General Manager and Centre Manager seek to maximise public benefit of all our available facilities and resources and are mindful of this as they seek to improve a range of services and activities available for our community.

Strategic Report

Charitable activities

Trustees work closely with both the General Manager and Centre Manager, all trustees are local residents so are aware of local issues in the community and can bring matters to the attention of the trust to help its response. Both the General Manager and Centre Manager as well as our two youth workers are also local residents which allows TVCC to be responsive at all levels within the community. Rooms within the centre and the Resource centre are available for hire and are used for the provision of activities and services. Such as the Youth Club, Food Bank, Food Hub, Veterans facilities which include a Drop in Advice service with Help 4 Heroes, a Pie and Mash night and other social events specifically for Veterans, Warm & Welcoming Space

Other Activities

The improvements work for which £100K had been set aside were completed and the trustees have taken the opportunity to continue the improvements to the centre by improving the outside area by the installation of a decking area which has given a large flat usable area at the cost of £12.5K. Unfortunately, we suffered a small set back when a vehicle drove into the centre causing some major damage to the

entrance which has resulted in a large expenditure showing under Repairs of over £27K we are still awaiting the final payment from the insurance company to fully settle the insurance claim.

Future Plans

We are in the process of setting up a 'Friends Group' for which we have a number of volunteers, these will be responsible for the running of the Food Hub, Toddler Group and other activities such as Bingo for both Children and Adults, running the Warm and Welcoming space. The group will be constituted in their own right with their own management committee and bank accounts.

Financial Review

The charities income has decreased to £114,568 (2023 £159,671) showing we are showing an overall deficit of £65,570 due to the drop in income of £34,542 from donations and legacies, £13,745 in Rents and a large expenditure for Repairs.

Reserves policy

The charity's policy is to maintain free reserves of £90,000 which is equivalent to approximately 6 months operating costs. Free reserves are those unrestricted reserves, that are not tied up in fixed assets. At present, the charity has reserves in excess of £111,000. The trustees will continue to monitor the level of reserves closely.

Trustees

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Susan Barnett
Shane Jeffery
Margaret Boadella
Anthony Launce

Trustees' responsibilities statement

The trustees, who are also the directors of Charity For Tamar View Community Complex Ltd for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the trustee and signed on its behalf by:



Susan Barnett
Trustee

Date : 20/6/25.....

TAMAR VIEW COMMUNITY COMPLEX LTD

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2024

Independent Examiners Report to the trustees of Tamar View Community Centre Limited on the accounts for the period ended 30th September 2024

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30th September 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

Independent Examiners Statement

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

Mountain Top Accountants Limited
3 Buckland House
Plymouth
PL6 5WR



Name: Benjamin Houston

Date: 23/6/2025

TAMAR VIEW COMMUNITY COMPLEX LTD

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 30 SEPTEMBER 2024

Recommended categories by activity	Notes	Unrestricted funds £	Restricted income funds £	Total Funds 2024 £	Total Funds 2023 £
Income and endowments from:					
Donations and legacies	2	50,816	-	50,816	85,358
Charitable activities	3	2,170	-	2,170	2,241
Investments	4	32,950	-	32,950	44,052
Other	5	28,632	-	28,632	28,020
Total		114,568	-	114,568	159,671
Expenditure on:					
Raising funds	6	8,267	-	8,267	6,067
Charitable activities	7	136,975	-	136,975	121,939
Other	9	24,232	10,664	34,896	36,130
Total		169,474	10,664	180,138	164,136
Net income/(expenditure)		(54,906)	(10,664)	(65,570)	(4,465)
Net movement in funds		(54,906)	(10,664)	(65,570)	(4,465)
Reconciliation of funds:					
Total funds brought forward		510,378	308,105	818,483	822,948
Total funds carried forward		455,472	297,441	752,913	818,483

TAMAR VIEW COMMUNITY COMPLEX LTD

BALANCE SHEET

FOR THE YEAR ENDED 30 SEPTEMBER 2024

Recommended categories by activity	Notes	Total Funds 2024 £	Total Funds 2023 £
Fixed assets			
Tangible assets	10	671,303	705,482
Total fixed assets		671,303	705,482
Current assets			
Debtors	11	5,376	1,961
Cash at bank and in hand	12	111,468	167,297
Total current assets		116,844	169,258
Creditors: amounts falling due within one year	13	18,185	23,998
Net current assets/(liabilities)		98,659	145,260
Total assets less current liabilities		769,962	850,742
Creditors: amounts falling due after one year	14	17,109	32,259
Total net assets or liabilities		752,853	818,483
Funds of the Charity			
Unrestricted funds	15	455,472	510,378
Restricted income funds	15	297,441	308,105
Total funds		752,913	818,483

For the year ended 30 September 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on Barnett and signed on its behalf by:

Barnett

Susan Barnett
Trustee

Date : 20/6/25

TAMAR VIEW COMMUNITY COMPLEX LTD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2024

1. Accounting Policies

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

1.1 Basis of preparation

These accounts have been prepared under the historical cost convention, as modified by the inclusion of charitable properties and fixed asset investments and investment properties at valuation.

These accounts have been prepared in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts are presented in pounds sterling and rounded to the nearest pound.

1.2 Going concern

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

1.4 Government grants

The charity has received government grants in the reporting period

1.5 Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

1.6 Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

- **a) Donated goods for distribution to beneficiaries**

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

- **b) Donated goods for resale**

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

- **c) Donated goods and services capitalised as Tangible fixed assets**

Goods donated for on-going use by a charity in carrying out its activities are recognised as tangible fixed assets with the corresponding gain recognised as income from donations within the SoFA.

1.7 Donated services and facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

1.8 Income from charitable activities

Income from charitable activities is recognised over the period to which the income relates. Concert fees are recognised at the date of the event. Membership fees are recognised over the period of the membership. Rent is recognised over the period to which it relates. Any amounts relating to future periods are deferred.

1.9 Investment income

Dividends are included in the Statement of Financial Activities when they are declared at an amount which includes the tax credit recoverable from HM Revenue and Customs.

1.10 Other trading income

Other trading income from non-charitable sources is recognised over the period to which it relates, Any relating to future periods is deferred.

1.11 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably. It is inclusive of VAT which cannot be

recovered.

Direct costs are those costs which directly attribute to its activities. Wages and salaries are allocated to direct costs based on an estimate of time spent on charitable activities by staff members.

Support costs include staff costs and are those which do not produce a direct output. Staff costs relate to specific activities and this is reflected in the allocation of payroll costs based on the percentage of time spent.

All costs, including governance costs, are allocated between the expenditure categories of the charity on a basis designed to reflect the use of the resource. Costs relating to a particular activity are charged directly; others are apportioned on an appropriate basis.

Support costs and overheads have been calculated by allocating staff time to the level of involvement in the various activities of the Charity.

1.12 Pensions

The Charity makes contributions to defined contribution pension schemes through auto enrolment. These contributions are charged to the income and expenditure account in the year in which they become payable.

1.13 Taxation

The organisation is a registered charity and has no liability to income tax or corporation tax on its charitable activities during the year.

Value added tax is accounted for on a cash basis.

1.14 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

1.15 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

1.16 Financial instruments

Charities preparing accounts normally measure a basic financial asset or basic financial liability on its initial recognition at the amount receivable or payable adjusted for any related transaction costs. However, if initially measured at fair value, transaction costs are not included in the measurement of financial assets or liabilities; instead, the transaction costs are treated as an expense. If extended credit is offered, the accounting treatment depends on those extended credit terms.

The subsequent measurement of financial assets and financial liabilities depends on their nature and settlement dates. The carrying amount must be calculated without any deduction for transaction costs that may be incurred on sale or disposal.

1.17 Fund accounting

Unrestricted funds are those funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

1.18 Tangible fixed assets

Tangible fixed assets, such as land and buildings, plant, vehicles and equipment, are held to provide an on-going economic benefit to a charity through their contribution, directly or indirectly, to the provision of goods or services by the charity.

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Name	Rate (%)	Method
Office equipment and furniture	25%	reducing balance
Freehold property	2% + 5%	straight line

1.19 Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower cost or net realisable value.

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

1.20 Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

2. Income from Donations and Legacies

Analysis	Unrestricted funds	Total funds 2024	Total funds 2023
	£	£	£
Donation and gifts	35,098	35,098	34,458
General grants provided by Government/other charities	15,718	15,718	50,900
	50,816	50,816	85,358

3. Income from Charitable Activities

Analysis	Unrestricted funds	Total funds 2024	Total funds 2023
	£	£	£
Let-out of non-investment property	2,170	2,170	2,241
	2,170	2,170	2,241

4. Income from Investments

Analysis	Unrestricted funds	Total funds 2024	Total funds 2023
	£	£	£
Interest income	3,286	3,286	643
Rental and leasing income	29,664	29,664	43,409
	32,950	32,950	44,052

5. Other Income

Analysis	Unrestricted funds	Total funds 2024	Total funds 2023
	£	£	£
Other	28,632	28,632	28,020
	28,632	28,632	28,020

6. Expenditure on Raising Funds

Analysis	Total funds 2024	Total funds 2023
	£	£
Staging fundraising events	2,844	800
Support Costs	5,423	5,267
	8,267	6,067

7. Expenditure on Charitable Activities

Analysis	Total funds 2024	Total funds 2023
	£	£
Cost of services	2,487	1,769
Donations	817	980
Legal/professional fees	4,277	1,355
Wages and salaries	66,771	69,379
Staff costs	741	488
Other	3,503	3,902
Youth and other projects	1,655	966
Rates	314	2,293
Light and heat	14,521	10,886
Cleaning	1,851	1,790
Insurance	5,898	4,761
Repairs	26,737	16,283
Support Costs	7,403	7,087
	136,975	121,939

8. Support Costs

Analysis	Total funds 2024	Total funds 2023
	£	£
Advertising and marketing	2,434	277
Printing and stationery	306	895
Other	2,058	2,499
Telephone and Internet	4,433	4,722
Travel expenses	1,445	1,656
Staff welfare	170	485
Governance Costs		
Independent examiners fees	650	600
Accountants fees	1,330	1,220
	12,826	12,354

9. Other Expenditure

Analysis	Unrestricted funds	Restricted income funds	Total funds 2024	Total funds 2023
	£	£	£	£
Depreciation Charge for the Year - Computer Equipment	4,417	-	4,417	5,651
Depreciation Charge for the Year - Freehold Land & Buildings	19,815	10,664	30,479	30,479
	24,232	10,664	34,896	36,130

10. Tangible Fixed Assets

	Freehold Land & Buildings	Computer Equipment
	£	£
10.1 Cost or valuation		
At 01 October 2023	1,052,477	78,860
Additions	-	717
At 30 September 2024	1,052,477	79,577
10.2 Depreciation and impairments		
At 01 October 2023	363,950	61,905
Charge for the year	30,479	4,417
At 30 September 2024	394,429	66,322
10.3 Net book value		
At 01 October 2023	688,527	16,955
At 30 September 2024	658,048	13,255

11. Debtors: Amounts falling due within one year

	Total funds 2024	Total funds 2023
	£	£
Prepayments & accrued income	2,955	-
Other debtors	2,421	1,961
	5,376	1,961

12. Cash at bank and in hand

	Total funds 2024	Total funds 2023
Cash at bank and in hand	111,468	167,297
	111,468	167,297

13. Creditors: Amounts falling due within one year

	Total funds 2024	Total funds 2023
Bank loans and overdrafts	15,042	14,933
VAT control	-	6,700
Accruals and deferred income	2,969	-
Other creditors	174	2,365
	18,185	23,998

14. Creditors: Amounts falling due after one year

	Total funds 2024	Total funds 2023
	£	£
Bank loans and overdrafts	17,109	32,259
	17,109	32,259

15. Charity funds

15.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Fund balances carried forward
	£	£	£	£
Unrestricted funds				
Unrestricted General Funds	297,448	114,568	160,422	251,594
Phase three build	212,930	-	-	212,930
Restricted income funds				
Food bank	9,052	-	9,052	-
Property and extensions	299,053	-	10,664	288,389
Total	818,483	114,568	180,138	752,913

15.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Fund balances carried forward
	£	£	£	£
Unrestricted funds				
Unrestricted General Funds	300,301	149,271	152,124	297,448
Phase three build	212,930	-	-	212,930
Restricted income funds				
Property and extensions	309,717	-	10,664	299,053
Food bank	-	10,400	1,348	9,052
Total	822,948	159,671	164,136	818,483

16. Transactions with trustees and related parties

16.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity in the year (2023: £Nil)

16.2 Trustees' expenses

No trustee expenses have been incurred in the year (2023: £Nil).

16.3 Transaction(s) with related parties

There were no transactions with related parties in the year or in the previous year.

17. Average Number of Employees

No employees received emoluments in excess of £60,000.

The average number of employees in the year was 6 (2023: 6).

TAMAR VIEW COMMUNITY COMPLEX

England & Wales - Charity number 1082551

Accounts

Company number
04061382

Tamar View Community Complex Limited
(A company limited by guarantee)

Annual Report

30 September 2023

Breakdown of accounts and computations attachments

The inclusion of accounts and computations on this return differs and this cannot be indicated on the Form itself.

For further clarification:

Accounts

No accounts are attached for the following reason

Other - PDF attached with explanation

Computations

Computations relating to this period are attached

**Tamar View Community Complex Limited
Annual Report
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Tamar View Community Complex Limited
Legal and Administrative Details
for the year ended 30 September 2023

Constitution

The charity was incorporated as a company on 29 August 2000. The company is limited by guarantee and is a registered charity governed by its memorandum and articles of association.

Trustees

Miss Susan Barnett

Mr Shane Jeffery

Mr James McNeil

Resigned 15 June 2020

Mr John Robert Green

Deceased 25 May 2020

Mr Dean Anthony Murdoch

Secretary

Mr Bharat Bhushan Patel

Object

To promote the benefit of the inhabitants of Barne Barton and surrounding area.

Independent reviewers

Harold Duckworth & Co Ltd

41 Houndiscombe Road

Mutley

Plymouth

PL4 6EX

Bankers

Lloyds TSB Bank plc

Raleigh Street

Derry's Cross

Plymouth

Registered office

Tamar View Community Centre

Miers Close

Plymouth

Devon

PL5 1DJ

Registered Charity Number:

1082551

Registered Company Number:

04061382

Tamar View Community Complex Limited
Report of the Trustee's (Incorporating the director's report)
for the year ending 30th September 2023

The trustees who are also directors of the charity for the purpose of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) Accounting and Reporting by Charities' issued in March 2005.

Structure, Governance and Management

Governing Document

The company is a charitable company limited by guarantee, incorporated on 29th August 2000 (Company Number 4061382) and registered as a charity on 22 September 2000 (Charity Number 1082551). The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members (trustees) are required to contribute an amount not exceeding £1. The directors of the company are also charity trustees; under the requirements of the Memorandum and Articles of Association a trustee is elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting.

Appointment, induction and training of Trustees

The trustees are already familiar with the practical work of the charity having been encouraged to spend time with the Company Secretary/General Manager who is responsible for the day to day management of the company and to take forward projects on behalf of the company. Trustees are aware of the vision of the company and how this is being achieved.

Both New and current trustees are invited and encouraged to attend a series of short training sessions to familiarise themselves with the charity and the context within which it operates. These sessions cover:

- Duties and Responsibilities of trustees
- Main documents which set out the operational framework for the charity
- Future plans and objectives.

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

There are three main objectives:

1. To promote the benefit of the inhabitants of Barne Barton and surrounding area without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for the recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.
2. To establish, or secure the establishment of, a Community Centre (hereinafter called 'the Centre') and to maintain and manage the same (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objects.
3. To promote such other charitable purposes as may from time to time be determined.

Tamar View Community Complex (TVCC) is situated to the northern west of Plymouth in the neighbourhood of Barne Barton the area has at least 1900 dwellings and is one of the most deprived neighbourhoods in Plymouth and in the top 5 percent nationally (IMD 2019). TVCC manages a number of buildings of which it owns the freehold on the Barne Barton estate. The buildings two of which were purchased and two built by TVCC provide for the needs of our residents, by the provision of such things as access to local shopping facilities, cash point, top up facilities for utilities, early years' nursery, youth club, church, training facilities, access to IT, keep fit classes, parent and toddler group, groups for people with learning and physical disabilities as well as providing facilities for the recreational and leisure time occupation of the residents of the area. The community centre and our resource centre act as key resources to facilitate a range of user-led activities creating opportunities for social, leisure and personal development such as the keep fit class, job club, parent and toddler group, MENCAP Monday Club and Tuesday Coffee Mornings, keep fit classes and the Sunday Church. The trustees, our General Manager and Centre Manager seek to maximise public benefit of all our available facilities and resources and are mindful of this as they seek to improve the range of services and activities available for our community.

Strategic Report

Charitable activities

Trustees work closely with both the General Manager and Centre Manager, all trustees are local residents so are aware of local issues in the community and can bring matters to the attention of the trust to help its response. Both the General Manager and Centre Manager as well as our two youth workers are also local residents which allows TVCC to be responsive at all levels within the community. Rooms within the centre and the Resource centre are available for hire and are used for the provision of activities and services.

Other Activities

The trustees took the opportunity provided by the lockdown of taking advantage of the Government Bounce Back loan of £37,000 to carry out some much needed refurbishment of the Community Centre building and our Community Resource Centre which could only have been carried out by closing for a lengthy period. A budget of £100,000 has been set aside for these works to take place. Once completed the centre will be able to serve this community for the next two decades.

Future Plans

We had a pre-planning application for the building of a number of dwellings on a site where we own the freehold. The next steps are to progress this to full planning to provide affordable housing to some of our residents.

To recruit additional trustees, has proved difficult with the centre closed and there being no footfall of people and no contact with users save the operation of the foodhub.

Financial Review

Despite difficult conditions, the charity has increased its total income levels to £160,000 (2022 £99,223), and made a small deficit of £4,465 (2022 £49,794). Included within the income was grants received of £50,900 (2022 £10,134).

Reserves policy

The charity's policy is to maintain free reserves of £90,000 which is equivalent to approximately 6 months operating costs. Free reserves are those unrestricted reserves, that are not tied up in fixed assets. At present, the charity has reserves in excess of the £90,000 target. The trustees will continue to monitor the level of reserves closely.

Susan Barnett
Trustee



Tamar View Community Complex Limited
Statement of Trustees' Responsibilities
for the year ended 30 September 2023

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016).

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Approved by the Trustees on:

Signed by
In capacity as chair



On

8/5/24

Tamar View Community Complex Limited

Report of the Independent Examiner to the Trustees of the charity on the accounts for the period ended 30 September 2023

Respective responsibilities of the Trustees and the Independent Examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

The charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed. The charity's gross income did not exceed £250,000 and I am qualified to undertake the examination.

It is my responsibility to:-

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

Basis of Independent Examiner's Statement

My examination was carried out in accordance with 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 with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the 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 statement below.

Independent Examiner's Statement, Report and Opinion

In connection with my examination, no material matters have come to my attention 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.
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102))

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.



Harold Duckworth & Co Ltd
41 Houndscombe Road
Mutley
Plymouth
PL4 6EX

Tamar View Community Complex Limited
Profit and Loss account and Statement of financial activities
for the year ended 30 September 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and Legacies	3	74,958	10,400	85,358	95,251
Charitable activities	4	2,241	-	2,241	6,642
Other trading activities	5	43,409	-	43,409	46,143
Other	6	28,020	-	28,020	25,842
Investments		643		643	7
Total income		149,271	10,400	159,671	173,885
Expenditure on:					
Raising funds		800	-	800	3,437
Charitable activities	7	151,386	11,950	163,336	156,401
Total expenses		152,186	11,950	164,136	159,838
Net movement in funds		(2,915)	(1,550)	(4,465)	14,047
Reconciliation of Funds					
Total funds brought forward		300,301	522,647	822,948	872,742
New movement in funds		(2,915)	(1,550)	(4,465)	14,047
Total funds at 30 September 2023		297,386	521,097	818,483	886,789

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

Tamar View Community Complex Limited
Balance Sheet
as at 30 September 2023

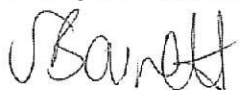
	Notes	Unrestricted funds	Restricted Income Funds	Total 2023 £	Total 2022 £
Fixed assets					
Tangible assets	11	184,447	521,035	705,482	737,561
Current assets					
Debtors	12	1,961	-	1,961	3,120
Cash at bank and in hand		167,297	-	167,297	149,420
		<u>169,258</u>	<u>-</u>	<u>169,258</u>	<u>152,540</u>
Creditors: amounts falling due within one year	13	(23,998)	-	(23,998)	(20,136)
Net current assets		<u>145,260</u>	<u>-</u>	<u>145,260</u>	<u>132,404</u>
Total assets less current liabilities		<u>329,707</u>	<u>521,035</u>	<u>850,742</u>	<u>869,965</u>
Creditors: amounts falling due after more than one year	14	(32,259)	-	(32,259)	(47,017)
Net assets		<u>297,448</u>	<u>521,035</u>	<u>818,483</u>	<u>822,948</u>
Unrestricted funds		297,386	-	297,386	300,301
Restricted funds	15		521,097	521,097	522,647
		<u>297,386</u>	<u>521,097</u>	<u>818,483</u>	<u>822,948</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of the accounts.

The accounts have been prepared in accordance with the provisions in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS 102 SORP.

Approved by the board of trustees on: 8/5/24



Susan Barnett
Trustee

Tamar View Community Complex Limited
Notes to the Accounts
for the year ended 30 September 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charitable company has elected to apply all amendments to FRS 102, as set out in the Financial Reporting Council's triennial review published in December 2017, and included in Update Bulletin 2 to the Charities SORP (FRS 102), prior to mandatory adoption for accounting periods beginning on or after 1 January 2019.

Tamar View Community Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

Income

All income is recognised once the charitable company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Tamar View Community Complex Limited
Notes to the Accounts
for the year ended 30 September 2023

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the charitable company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charitable company's objectives, as well as any associated support costs.

All expenditure is exclusive of irrecoverable VAT.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Provisions

Provisions (i.e. liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life.

Tamar View Community Complex Limited
Notes to the Accounts
for the year ended 30 September 2023

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their

Office equipment and furniture	25% reducing balance
Freehold property	2% + 5% straight line

Stocks

Stock is valued at the lower of cost and net realisable value.

Deferred taxation

Provision is made for deferred taxation using the liability method to take account of timing differences between the incidence of income and expenditure for taxation and accounting purposes, except to the extent that a liability to taxation is unlikely to crystallise.

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account.

Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially

Pensions

The company operates a defined contribution pension scheme. Contributions are charged to the

Fund accounting

Funds held by the charity are either:

Unrestricted general funds

These are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charitable company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

Tamar View Community Complex Limited
Notes to the Accounts
for the year ended 30 September 2023

3 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Donations	34,458	-	34,458	24,818
Grants	<u>40,500</u>	<u>10,400</u>	<u>50,900</u>	<u>70,433</u>
	<u>74,958</u>	<u>10,400</u>	<u>85,358</u>	<u>95,251</u>

Donated goods and services

The charity received approximately £2,500 in donated goods during the year.

4 Income from Charitable Activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Private hire rental	2,241	-	2,241	6,642
	<u>2,241</u>	<u>-</u>	<u>2,241</u>	<u>6,642</u>

5 Income from Other Trading activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Rents and service charges	43,409	-	43,409	46,143
CRC rental income	-	-	-	-
	<u>43,409</u>	<u>-</u>	<u>43,409</u>	<u>46,143</u>

6 Analysis of other income

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Job retention Scheme	-	-	-	20,338
Solar tariffs	-	-	-	1,706
Other	28,663	-	28,663	2,504
	<u>28,663</u>	<u>-</u>	<u>28,663</u>	<u>24,548</u>

Tamar View Community Complex Limited
Notes to the Accounts
for the year ended 30 September 2023

7 Cost of Charitable activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Staff costs	69,867	-	69,867	65,884
Youth and other projects	966	-	966	2,789
Entertainment and cost of services	567	1,202	1,769	2,883
Rates and water	2,293	-	2,293	1,877
Light & heat	10,886	-	10,886	9,367
Cleaning	1,730	60	1,790	1,578
Insurance	4,761	-	4,761	5,370
Repairs	16,280	3	16,283	10,609
Depreciation	25,466	10,664	36,130	36,664
Other	3,881	21	3,902	928
Support costs	14,689	-	14,689	18,452
	<u>151,386</u>	<u>11,950</u>	<u>163,336</u>	<u>156,401</u>

Cost of Charitable activities continued - analysis of support costs

	Unrestricted funds 2023 £	Charitable Activites 2023 £	Total 2023 £	Total 2022 £
Donations given	980	-	980	55
Professional fees	3,175	-	3,175	2,250
Advertising & Marketing	277	-	277	277
Travel expenses	1,594	62	1,656	880
Printing & Stationery	895	-	895	524
Telephone & Internet	4,722	-	4,722	4,489
Staff Welfare	485	-	485	-
Other costs	2,499	-	2,499	2,294
	<u>14,627</u>	<u>62</u>	<u>14,689</u>	<u>10,769</u>

8 Independent examiner's remuneration

	2023 £	2022 £
Fees payable for the independent examination of the charitable company's annual accounts	<u>600</u>	<u>600</u>

Tamar View Community Complex Limited
Notes to the Accounts
for the year ended 30 September 2023

9 Staff costs

The average number of persons employed by the charity (including trustees) during the period was as follows:

	2023	2022
	No.	No.
Charitable activities	<u>6</u>	<u>5</u>
	2023	2022
	£	£
Wages and salaries	69,379	65,415
Social security	4,617	4,368
Employers NI rebate	(4,617)	(4,368)
Pension contributions	<u>488</u>	<u>469</u>
	<u>69,867</u>	<u>65,884</u>

No employees received employee benefits for the reporting period of more than £60,000.

The amount paid to key management personnel in total was £42,300.
The management team comprises P Patél and L Cox.

10 Trustees' remuneration and expenses

During the year, no Trustee received any remuneration (2022: nil) and no expenses were reimbursed (2022: nil).

11 Tangible fixed assets

	Leasehold and Freehold property £	Office equipment and Furniture £	Total £
Cost			
At 1 October 2022	1,052,477	74,809	1,127,286
Additions	-	<u>4,051</u>	<u>4,051</u>
At 30 September 2023	<u>1,052,477</u>	<u>78,860</u>	<u>1,131,337</u>
Depreciation			
At 1 October 2022	333,471	56,254	389,725
Charge for the year	<u>30,479</u>	<u>5,651</u>	<u>36,130</u>
At 30 September 2023	<u>363,950</u>	<u>61,905</u>	<u>425,855</u>
Net book value			
At 30 September 2023	<u>688,527</u>	<u>16,955</u>	<u>705,482</u>
At 30 September 2022	<u>719,006</u>	<u>18,555</u>	<u>737,561</u>

Included in leasehold and freehold property is land with an estimated value of £32,000.

Tamar View Community Complex Limited
Notes to the Accounts
for the year ended 30 September 2023

12 Debtors	2023	2022
	£	£
Other debtors	<u>1,961</u>	<u>3,120</u>

13 Creditors: amounts falling due within one year	2023	2022
	£	£
Bank loans and overdrafts	14,933	14,933
Other taxes and social security costs	6,700	3,272
Other creditors	<u>2,365</u>	<u>1,931</u>
	<u>23,998</u>	<u>20,136</u>

14 Creditors: amounts falling due after one year	2023	2022
	£	£
Bank loans	<u>32,259</u>	<u>47,017</u>

15 Statement of funds

Statement of funds - current year

	Brought Forward £	Income £	Expenditure £	Carried Forward £
Unrestricted funds				
General funds	300,301	149,271	152,121	297,451
Restricted funds				
Food Bank	-	10,400	1,348	9,052
Phase 3 build	212,930			212,930
Property and extensions	<u>309,717</u>		<u>10,664</u>	<u>299,053</u>
	522,647	10,400	12,012	521,035
Total of funds	<u>822,948</u>	<u>159,671</u>	<u>164,133</u>	<u>818,486</u>

Food Bank

This is money received from Plymouth City Council to support the food bank services.

Phase 3 build

This fund represents funds used for the Phase 3 build of the Nursery buildings.

Property and extensions

This fund represents funds provided to purchase the freehold buildings and the subsequent work carried out on them

Tamar View Community Complex Limited
Notes to the Accounts
for the year ended 30 September 2023

Statement of funds - prior year

	Brought Forward £	Income £	Expenditure £	Carried Forward £
Unrestricted funds				
General funds	324,979	96,223	120,901	300,301
Restricted funds				
Food Bank	-	3,000	3,000	-
Phase 3 build	228,646		15,716	212,930
Property and extensions	319,117		9,400	309,717
	<u>547,763</u>	<u>3,000</u>	<u>28,116</u>	<u>522,647</u>
Total of funds	<u><u>872,742</u></u>	<u><u>99,223</u></u>	<u><u>149,017</u></u>	<u><u>822,948</u></u>

16 Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Current assets	80,316	-	80,316
Fixed assets	<u>217,135</u>	<u>521,035</u>	<u>738,170</u>
	<u>297,451</u>	<u>521,035</u>	<u>818,486</u>

Analysis of net assets between funds - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Current assets	85,387	0	85,387
Fixed assets	<u>214,914</u>	<u>522,647</u>	<u>737,561</u>
	<u>324,979</u>	<u>547,763</u>	<u>822,948</u>

17 Subsidiary company

The company is a member of Tamar Community Business Limited, a company incorporated in England and Wales and limited by guarantee. Accounts of this company have been filed with the Register of Companies.

Tamar View Community Complex Limited
Notes to the Accounts
for the year ended 30 September 2023

18 Related Parties

During the period, the subsidiary company, Tamar Community Business Limited made donations to the charity totalling £0 (2022: £0).

19 Company information

The company was incorporated and registered in England and Wales and it's registered office is:

Tamar View Community Centre,
Miers Close,
Plymouth,
Devon,
PL5 1DJ

TAMAR VIEW COMMUNITY COMPLEX

England & Wales - Charity number 1082551

Accounts

Company number
04061382

Tamar View Community Complex Limited
(A company limited by guarantee)

Annual Report

30 September 2022

**Tamar View Community Complex Limited
Annual Report
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Reference and Administrative Details

Constitution

The charity was incorporated as a company on 29 August 2000. The company is limited by guarantee and is a registered charity governed by its memorandum and articles of association.

Trustees

Miss Susan Barnett
Mr Shane Jeffery
Mr Dean Anthony Murdoch

Secretary

Mr Bharat Bhushan Patel

Object

To promote the benefit of the inhabitants of Barne Barton and surrounding area.

Independent reviewers

Harold Duckworth & Co Limited
Chartered Accountants
41 Houndiscombe Road
Mutley
Plymouth
PL4 6EX

Bankers

Lloyds TSB Bank plc
Raleigh Street
Derry's Cross
Plymouth

Registered office

Tamar View Community Centre
Miers Close
Plymouth
Devon
PL5 1DJ

Registered Charity Number:

1082551

Registered Company Number:

04061382

Tamar View Community Complex Limited **(A company limited by guarantee)**

Report of the Trustee's (incorporating the director's report) for the year ending 30th September 2022

The trustees who are also directors of the charity for the purpose of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) Accounting and Reporting by Charities' Issued in March 2005.

Structure, Governance and Management

Governing Document

The company is a charitable company limited by guarantee, incorporated on 29th August 2000 (Company Number 4061382) and registered as a charity on 22 September 2000 (Charity Number 1082551). The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members (trustees) are required to contribute an amount not exceeding £1. The directors of the company are also charity trustees; under the requirements of the Memorandum and Articles of Association a trustee is elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting.

Appointment, induction and training of Trustees

The trustees are already familiar with the practical work of the charity having been encouraged to spend time with the Company Secretary/General Manager who is responsible for the day to day management of the company and to take forward projects on behalf of the company. Trustees are aware of the vision of the company and how this is being achieved.

Both New and current trustees are invited and encouraged to attend a series of short training sessions to familiarise themselves with the charity and the context within which it operates. These sessions cover:

- Duties and Responsibilities of trustees
- Main documents which set out the operational framework for the charity
- Future plans and objectives.

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

There are three main objectives:

1. To promote the benefit of the inhabitants of Barne Barton and surrounding area without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for the recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.
2. To establish, or secure the establishment of, a Community Centre (hereinafter called 'the Centre') and to maintain and manage the same (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objects.
3. To promote such other charitable purposes as may from time to time be determined.

Tamar View Community Complex (TVCC) is situated to the northern west of Plymouth in the neighbourhood of Barne Barton the area has at least 1900 dwellings and is one of the most deprived neighbourhoods in Plymouth and in the top 5 percent nationally (IMD 2019). TVCC manages a number of buildings of which it owns the freehold on the Barne Barton estate. The buildings two of which were purchased and two built by TVCC provide for the needs of our residents, by the provision of such things as access to local shopping facilities, cash point, top up facilities for utilities, early years' nursery, youth club, church, training facilities, access to IT, keep fit classes, parent and toddler group, groups for people with learning and physical disabilities as well as providing facilities for the recreational and leisure time occupation of the residents of the area. The community centre and our resource centre act as key resources to facilitate a range of user-led activities creating opportunities for social, leisure and personal development such as the keep fit class, job club, parent and toddler group, MENCAP Monday Club and Tuesday Coffee Mornings, keep fit classes and the Sunday Church. The trustees, our General Manager and Centre Manager seek to maximise public benefit of all our available facilities and resources and are mindful of this as they seek to improve the range of services and activities available for our community.

Strategic Report

Charitable activities

Trustees work closely with both the General Manager and Centre Manager, all trustees are local residents so are aware of local issues in the community and can bring matters to the attention of the trust to help its response. Both the General Manager and Centre Manager as well as our two youth workers are also local residents which allows TVCC to be responsive at all levels within the community. Rooms within the centre and the Resource centre are available for hire and are used for the provision of activities and services. Up until March when the first lockdown commenced our facilities were well used and were at capacity for hire and this proved popular with local residents who benefited from various activities such as Toddler group, baby classes, job clubs with help for CV writing, job searches and access to free online courses provided through Clarion Housing Group. Other activities were the youth club and our Community Ambassador classes for young people with the aim of getting them involved in Social Action projects. Keep fit classes and the Sunday Church service and the two MENCAP groups are delivered by volunteers. Since March the centre has been closed to the public in line with Government Restrictions however a Food hub was established and we have provided to end September 2020 over 340 food parcels which have benefited 610 adults and 521 children with food equivalent to 23751 meals. Young people on our Community Ambassador program helped as part of their social action make up and deliver 132 Christmas hampers to local residents identified by Health Visitors, Local Primary School and the 2 Nurseries in the area as being the most in need during the festive season.

Our football teams much like the youth club have had an interrupted season due to the restrictions placed on them, it is however our intention to get these fully up and running as soon as we are allowed.

Other Activities

The trustees took the opportunity provided by the lockdown of taking advantage of the Government Bounce Back loan of £37,000 to carry out some much needed refurbishment of the Community Centre building and our Community Resource Centre which could only have been carried out by closing for a lengthy period. A budget of £100,000 has been set aside for these works to take place. Once completed the centre will be able to serve this community for the next two decades.

Future Plans

We had a pre-planning application for the building of a number of dwellings on a site where we own the freehold. The next steps are to progress this to full planning to provide affordable housing to some of our residents. To recruit additional trustees, has proved difficult with the centre closed and there being no footfall of people and no contact with users save the operation of the foodhub.

Financial Review

Despite difficult conditions, the charity has increased its total income levels to £177,561, and made a small deficit of £16,243. Included within the income was grants received of £55,058. £44,106 was received from Plymouth City Council for business support and for the running of the food hub. Other grants were received from J Mercer, Arnold Clark and The Tudor Trust.

Reserves policy

The charity's policy is to maintain free reserves of £90,000 which is equivalent to approximately 6 months operating costs. Free reserves are those unrestricted reserves, that are not tied up in fixed assets. At present, the charity has £99,688 of free reserves, which is above the £90,000 target. The trustees will continue to monitor the level of reserves closely.

Susan Barnett
Trustee

Tamar View Community Complex Limited
Statement of Trustees' Responsibilities
for the year ended 30 September 2022

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs at the end of its financial year and of its surplus or deficit for the financial year. In preparing those accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- the trustees are responsible for the maintenance and integrity of the corporate and financial information included on the company's website.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Tamar View Community Complex Limited
Independent examiners report

Independent Examiner's report
to the trustees of Tamar View Community Complex Limited

I report to the charity trustees on my examination of the accounts of the company for the year ended 30 September 2022, which are set out on pages 7 to 17.

Respective responsibilities of trustees and reporting accountant

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's report

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- (1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those accounting records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



G Higgins ACA
Harold Duckworth & Co Limited
41 Houndiscombe Road
Mutley
Plymouth
Devon
PL4 6EX

Tamar View Community Complex Limited
Profit and Loss account and Statement of financial activities
for the year ended 30 September 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and Legacies	3	28,167	3,000	31,167	95,251
Charitable activities	4	18,982	-	18,982	6,642
Other trading activities	5	28,810	-	28,810	46,143
Other	6	20,246	-	20,246	25,842
Investments		18		18	7
Total income		<u>96,223</u>	<u>3,000</u>	<u>99,223</u>	<u>173,885</u>
Expenditure on:					
Raising funds		316	-	316	3,437
Charitable activities	7	<u>120,585</u>	<u>28,116</u>	<u>148,701</u>	<u>200,031</u>
Total expenses		<u>120,901</u>	<u>28,116</u>	<u>149,017</u>	<u>203,468</u>
Net movement in funds		<u>(24,678)</u>	<u>(25,116)</u>	<u>(49,794)</u>	<u>(29,583)</u>
Reconciliation of Funds					
Total funds brought forward		324,979	547,763	872,742	888,985
New movement in funds		(24,678)	(25,116)	(49,794)	(29,583)
Total funds at 30 September 2021		<u>300,301</u>	<u>522,647</u>	<u>822,948</u>	<u>859,402</u>

The statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 9 to 17 form part of these financial statements.

Tamar View Community Complex Limited
Balance Sheet
as at 30 September 2022

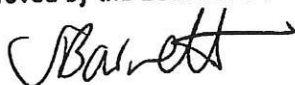
	Notes	Unrestricted funds	Restricted Income Funds	Total 2022 £	Total 2021 £
Fixed assets					
Tangible assets	11	214,914	522,647	737,561	773,052
Current assets					
Debtors	12	3,120	-	3,120	4,580
Cash at bank and in hand		149,420	-	149,420	178,865
		<u>152,540</u>	<u>-</u>	<u>152,540</u>	<u>183,445</u>
Creditors: amounts falling due within one year	13	(20,136)	-	(20,136)	(21,676)
Net current assets		<u>132,404</u>	<u>-</u>	<u>132,404</u>	<u>161,769</u>
Total assets less current liabilities		<u>347,318</u>	<u>522,647</u>	<u>869,965</u>	<u>934,821</u>
Creditors: amounts falling due after more than one year	14	(47,017)	-	(47,017)	(62,079)
Net assets		<u>300,301</u>	<u>522,647</u>	<u>822,948</u>	<u>872,742</u>
Unrestricted funds		300,301	-	300,301	324,979
Restricted funds	15		522,647	522,647	547,763
		<u>300,301</u>	<u>522,647</u>	<u>822,948</u>	<u>872,742</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of the accounts.

The accounts have been prepared in accordance with the provisions in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS 102 SORP.

Approved by the board of trustees on: 21/4/23



Susan Barnett
Trustee

Tamar View Community Complex Limited
Notes to the Accounts
for the year ended 30 September 2022

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charitable company has elected to apply all amendments to FRS 102, as set out in the Financial Reporting Council's triennial review published in December 2017, and included in Update Bulletin 2 to the Charities SORP (FRS 102), prior to mandatory adoption for accounting periods beginning on or after 1 January 2019.

Tamar View Community Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

Income

All income is recognised once the charitable company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Tamar View Community Complex Limited
Notes to the Accounts
for the year ended 30 September 2022

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the charitable company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charitable company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Provisions

Provisions (i.e. liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Office equipment and furniture	25% reducing balance
Freehold property	2% + 5% straight line

Tamar View Community Complex Limited
Notes to the Accounts
for the year ended 30 September 2022

Fund accounting

Funds held by the charity are either:

Unrestricted general funds

These are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charitable company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

3 Income from donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
Donations	23,365	-	23,365	24,818
Grants	4,802	3,000	7,802	70,433
	<u>28,167</u>	<u>3,000</u>	<u>31,167</u>	<u>95,251</u>

Donated goods and services

The charity received approximately £8,000 in donated goods during the year.

4 Income from Charitable Activities

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
Private hire rental	18,982	-	18,982	6,642
	<u>18,982</u>	<u>-</u>	<u>18,982</u>	<u>6,642</u>

Tamar View Community Complex Limited
Notes to the Accounts
for the year ended 30 September 2022

5 Income from Other Trading activities

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
Rents and service charges	26,410	-	26,410	46,143
CRC rental income	2,400		2,400	
	<u>28,810</u>	<u>-</u>	<u>28,810</u>	<u>46,143</u>

6 Analysis of other income

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
Job retention Scheme	-	-	-	20,338
Solar tariffs	1,498	-	1,498	1,706
Other	18,748	-	18,748	2,504
	<u>20,246</u>	<u>-</u>	<u>20,246</u>	<u>24,548</u>

7 Cost of Charitable activities

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
Staff costs	65,884		65,884	47,322
Youth and other projects	2,655	134	2,789	1,565
Entertainment and cost of services	-	2,866	2,866	5,013
Rates and water	1,877	-	1,877	2,853
Light & heat	9,367	-	9,367	4,037
Cleaning	1,578	-	1,578	1,739
Insurance	5,370	-	5,370	4,717
Repairs	10,609	-	10,609	73,889
Depreciation	11,548	25,116	36,664	38,334
Other	928	-	928	2,110
Support costs	10,769	-	10,769	18,452
	<u>120,585</u>	<u>28,116</u>	<u>148,701</u>	<u>200,031</u>

Tamar View Community Complex Limited
Notes to the Accounts
for the year ended 30 September 2022

Cost of Charitable activities continued - analysis of support costs

	Unrestricted funds 2022 £	Charitable Activities 2022 £	Total 2022 £	Total 2021 £
Donations given	55	-	55	275
Professional fees	2,250	-	2,250	2,253
Advertising & Marketing	277	-	277	2,660
Travel expenses	880	-	880	1,869
Printing & Stationery	524	-	524	396
Telephone & Internet	4,489	-	4,489	3,785
Other costs	2,294	-	2,294	1,004
	<u>10,769</u>	<u>-</u>	<u>10,769</u>	<u>12,242</u>

8 Independent examiner's remuneration

	2022 £	2021 £
Fees payable for the independent examination of the charitable company's annual accounts	<u>600</u>	<u>600</u>

9 Staff costs

The average number of persons employed by the charity (including trustees) during the period was as follows:

	2022 No.	2021 No.
Charitable activities	<u>5</u>	<u>6</u>

	2022 £	2021 £
Wages and salaries	65,415	47,086
Social security	4,368	2,271
Employers NI rebate	(4,368)	(2,271)
Pension contributions	469	236
	<u>65,884</u>	<u>47,322</u>

No employees received employee benefits for the reporting period of more than £60,000.

The amount paid to key management personnel in total was £41,275.
The management team comprises P Patel and L Cox.

Tamar View Community Complex Limited
Notes to the Accounts
for the year ended 30 September 2022

10 Trustees' remuneration and expenses

During the year, no Trustee received any remuneration (2022: nil) and no expenses were reimbursed (2022: nil).

11 Tangible fixed assets

	Leasehold and Freehold property £	Office equipment and Furniture £	Total £
Cost			
At 1 October 2021	1,052,477	73,636	1,126,113
Additions	-	1,173	1,173
At 30 September 2022	<u>1,052,477</u>	<u>74,809</u>	<u>1,127,286</u>
Depreciation			
At 1 October 2021	302,992	50,069	353,061
Charge for the year	30,479	6,185	36,664
At 30 September 2022	<u>333,471</u>	<u>56,254</u>	<u>389,725</u>
Net book value			
At 30 September 2022	<u>719,006</u>	<u>18,555</u>	<u>737,561</u>
At 30 September 2021	<u>749,485</u>	<u>23,567</u>	<u>773,052</u>

Included in leasehold and freehold property is land with an estimated value of £32,000.

12 Debtors

	2022 £	2021 £
Other debtors	<u>3,120</u>	<u>4,580</u>

13 Creditors: amounts falling due within one year

	2022 £	2021 £
Bank loans and overdrafts	14,933	14,800
Other taxes and social security costs	3,272	5,090
Other creditors	1,931	1,786
	<u>20,136</u>	<u>21,676</u>

Tamar View Community Complex Limited
Notes to the Accounts
for the year ended 30 September 2022

14 Creditors: amounts falling due after one year	2022	2021
	£	£
Bank loans	<u>47,017</u>	<u>62,079</u>

15 Statement of funds

Statement of funds - current year

	Brought Forward	Income	Expenditure	Carried Forward
	£	£	£	£
Unrestricted funds				
General funds	324,979	96,223	120,901	300,301
Restricted funds				
Food Bank	-	3,000	3,000	-
Phase 3 build	228,646		15,716	212,930
Property and extensions	<u>319,117</u>		<u>9,400</u>	<u>309,717</u>
	<u>547,763</u>	<u>3,000</u>	<u>28,116</u>	<u>522,647</u>
Total of funds	<u><u>872,742</u></u>	<u><u>99,223</u></u>	<u><u>149,017</u></u>	<u><u>822,948</u></u>

Food Bank

This is money received from Plymouth City Council to support the food bank services.

Phase 3 build

This fund represents funds used for the Phase 3 build of the Nursery buildings.

Property and extensions

This fund represents funds provided to purchase the freehold buildings and the subsequent work carried out on them

Tamar View Community Complex Limited
Notes to the Accounts
for the year ended 30 September 2022

Statement of funds - prior year

	Brought Forward £	Income £	Expenditure £	Carried Forward £
Unrestricted funds				
General funds	292,022	174,061	141,104	324,979
Restricted funds				
Youth work/ Community	-	1,500	1,500	-
Tudor Trust	24,086	2,000	26,086	-
Phase 3 build	244,361		15,715	228,646
Property and extensions	328,516		9,399	319,117
	<u>596,983</u>	<u>3,500</u>	<u>52,700</u>	<u>547,763</u>
Total of funds	<u>888,985</u>	<u>177,561</u>	<u>193,804</u>	<u>872,742</u>

16 Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Current assets	85,387	-	85,387
Fixed assets	214,914	522,647	737,561
	<u>300,301</u>	<u>522,647</u>	<u>822,948</u>

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Current assets	99,690	0	99,690
Fixed assets	225,289	547,763	773,052
	<u>324,979</u>	<u>547,763</u>	<u>872,742</u>

17 Subsidiary company

The company is a member of Tamar Community Business Limited, a company incorporated in England and Wales and limited by guarantee. Accounts of this company have been filed with the Register of Companies.

Tamar View Community Complex Limited
Notes to the Accounts
for the year ended 30 September 2022

18 Related Parties

During the period, the subsidiary company, Tamar Community Business Limited made donations to the charity totalling £0 (2021: £0).

19 Company Information

The company was incorporated and registered in England and Wales and its registered office is:

Tamar View Community Centre,
Miers Close,
Plymouth,
Devon,
PL5 1DJ

TAMAR VIEW COMMUNITY COMPLEX

England & Wales - Charity number 1082551

Accounts

Company number
04061382

Tamar View Community Complex Limited
(A company limited by guarantee)

Annual Report

30 September 2021

**Tamar View Community Complex Limited
Annual Report
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Reference and Administrative Details

Constitution

The charity was incorporated as a company on 29 August 2000. The company is limited by guarantee and is a registered charity governed by its memorandum and articles of association.

Trustees

Miss Susan Barnett	
Mrs Julie Bainbridge	Resigned 11 March 2021
Mr Shane Jefferies	
Mr Dean Anthony Murdoch	Appointed 26 October 2021

Secretary

Mr Bharat Bhushan Patel

Object

To promote the benefit of the inhabitants of Barne Barton and surrounding area.

Independent reviewers

Harold Duckworth & Co Limited
Chartered Accountants
41 Houndiscombe Road
Mutley
Plymouth
PL4 6EX

Bankers

Lloyds TSB Bank plc
Raleigh Street
Derry's Cross
Plymouth

Registered office

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Registered Charity Number:

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Registered Company Number:

04061382

Tamar View Community Complex Limited
(A company limited by guarantee)

Report of the Trustee's (incorporating the director's report)
for the year ending 30th September 2021

The trustees who are also directors of the charity for the purpose of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) Accounting and Reporting by Charities' issued in March 2005.

Structure, Governance and Management

Governing Document

The company is a charitable company limited by guarantee, incorporated on 29th August 2000 (Company Number 4061382) and registered as a charity on 22 September 2000 (Charity Number 1082551). The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members (trustees) are required to contribute an amount not exceeding £1. The directors of the company are also charity trustees; under the requirements of the Memorandum and Articles of Association a trustee is elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting.

Appointment, induction and training of Trustees

The trustees are already familiar with the practical work of the charity having been encouraged to spend time with the Company Secretary/General Manager who is responsible for the day to day management of the company and to take forward projects on behalf of the company. Trustees are aware of the vision of the company and how this is being achieved.

Both New and current trustees are invited and encouraged to attend a series of short training sessions to familiarise themselves with the charity and the context within which it operates. These sessions cover:

- Duties and Responsibilities of trustees
- Main documents which set out the operational framework for the charity
- Future plans and objectives.

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

There are three main objectives:

1. To promote the benefit of the inhabitants of Barne Barton and surrounding area without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for the recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.
2. To establish, or secure the establishment of, a Community Centre (hereinafter called 'the Centre') and to maintain and manage the same (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objects.
3. To promote such other charitable purposes as may from time to time be determined.

Tamar View Community Complex (TVCC) is situated to the northern west of Plymouth in the neighbourhood of Barne Barton the area has at least 1900 dwellings and is one of the most deprived neighbourhoods in Plymouth and in the top 5 percent nationally (IMD 2019). TVCC manages a number of buildings of which it owns the freehold on the Barne Barton estate. The buildings two of which were purchased and two built by TVCC provide for the needs of our residents, by the provision of such things as access to local shopping facilities, cash point, top up facilities for utilities, early years' nursery, youth club, church, training facilities, access to IT, keep fit classes, parent and toddler group, groups for people with learning and physical disabilities as well as providing facilities for the recreational and leisure time occupation of the residents of the area. The community centre and our resource centre act as key resources to facilitate a range of user-led activities creating opportunities for social, leisure and personal development such as the keep fit class, job club, parent and toddler group, MENCAP Monday Club and Tuesday Coffee Mornings, keep fit classes and the Sunday Church. The trustees, our General Manager and Centre Manager seek to maximise public benefit of all our available facilities and resources and are mindful of this as they seek to improve the range of services and activities available for our community.

Strategic Report

Charitable activities

Trustees work closely with both the General Manager and Centre Manager, all trustees are local residents so are aware of local issues in the community and can bring matters to the attention of the trust to help its response. Both the General Manager and Centre Manager as well as our two youth workers are also local residents which allows TVCC to be responsive at all levels within the community. Rooms within the centre and the Resource centre are available for hire and are used for the provision of activities and services. Up until March when the first lockdown commenced our facilities were well used and were at capacity for hire and this proved popular with local residents who benefited from various activities such as Toddler group, baby classes, job clubs with help for CV writing, job searches and access to free online courses provided through Clarion Housing Group. Other activities were the youth club and our Community Ambassador classes for young people with the aim of getting them involved in Social Action projects. Keep fit classes and the Sunday Church service and the two MENCAP groups are delivered by volunteers. Since March the centre has been closed to the public in line with Government Restrictions however a Food hub was established and we have provided to end September 2020 over 340 food parcels which have benefited 610 adults and 521 children with food equivalent to 23751 meals. Young people on our Community Ambassador program helped as part of their social action make up and deliver 132 Christmas hampers to local residents identified by Health Visitors, Local Primary School and the 2 Nurseries in the area as being the most in need during the festive season.

Our football teams much like the youth club have had an interrupted season due to the restrictions placed on them, it is however our intention to get these fully up and running as soon as we are allowed.

Other Activities

The trustees took the opportunity provided by the lockdown of taking advantage of the Government Bounce Back loan of £37,000 to carry out some much needed refurbishment of the Community Centre building and our Community Resource Centre which could only have been carried out by closing for a lengthy period. A budget of £100,000 has been set aside for these works to take place. Once completed the centre will be able to serve this community for the next two decades.

Future Plans

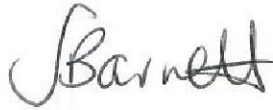
We had a pre-planning application for the building of a number of dwellings on a site where we own the freehold. The next steps are to progress this to full planning to provide affordable housing to some of our residents. To recruit additional trustees, has proved difficult with the centre closed and there being no footfall of people and no contact with users save the operation of the foodhub.

Financial Review

Despite difficult conditions, the charity has increased its total income levels to £177,561, and made a small deficit of £16,243. Included within the income was grants received of £55,056. £44,106 was received from Plymouth City Council for business support and for the running of the food hub. Other grants were received from J Mercer, Arnold Clark and The Tudor Trust.

Reserves policy

The charity's policy is to maintain free reserves of £90,000 which is equivalent to approximately 6 months operating costs. Free reserves are those unrestricted reserves, that are not tied up in fixed assets. At present, the charity has £99,688 of free reserves, which is above the £90,000 target. The trustees will continue to monitor the level of reserves closely.

A handwritten signature in cursive script that reads "Susan Barnett".

Susan Barnett
Trustee

Tamar View Community Complex Limited
Statement of Trustees' Responsibilities
for the year ended 30 September 2021

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs at the end of its financial year and of its surplus or deficit for the financial year. In preparing those accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- the trustees are responsible for the maintenance and integrity of the corporate and financial information included on the company's website.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Tamar View Community Complex Limited
Independent examiners report**

**Independent Examiner's report
to the trustees of Tamar View Community Complex Limited**

I report to the charity trustees on my examination of the accounts of the company for the year ended 30 September 2021, which are set out on pages 7 to 17.

Respective responsibilities of trustees and reporting accountant

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

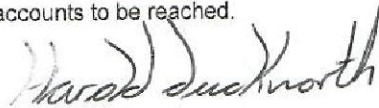
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's report

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- (1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those accounting records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



G Higgins ACA
Harold Duckworth & Co Limited
41 Houndiscombe Road
Mutley
Plymouth
Devon
PL4 6EX

Tamar View Community Complex Limited
Profit and Loss account and Statement of financial activities
for the year ended 30 September 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and Legacies	3	96,887	3,500	99,387	95,251
Charitable activities	4	2,745	-	2,745	6,642
Other trading activities	5	32,610	-	32,610	46,143
Other	6	42,745	-	42,745	25,842
Investments		74		74	7
Total income		<u>174,061</u>	<u>3,500</u>	<u>177,561</u>	<u>173,885</u>
Expenditure on:					
Raising funds		-	-	-	3,437
Charitable activities	7	141,104	52,700	193,804	153,179
Total expenses		<u>141,104</u>	<u>52,700</u>	<u>193,804</u>	<u>156,616</u>
Net movement in funds		<u>32,957</u>	<u>(49,200)</u>	<u>(16,243)</u>	<u>17,269</u>
Reconciliation of Funds					
Total funds brought forward		292,022	596,963	888,985	871,716
New movement in funds		32,957	(49,200)	(16,243)	17,269
Total funds at 30 September 2021		<u>324,979</u>	<u>547,763</u>	<u>872,742</u>	<u>888,985</u>

The statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 9 to 17 form part of these financial statements.

Tamar View Community Complex Limited
Balance Sheet
as at 30 September 2021

	Notes	Unrestricted funds	Restricted Income Funds	Total 2021 £	Total 2020 £
Fixed assets					
Tangible assets	11	225,289	547,763	773,052	802,062
Current assets					
Debtors	12	4,580	-	4,580	7,293
Cash at bank and in hand		178,865	-	178,865	167,115
		183,445	-	183,445	174,408
Creditors: amounts falling due within one year	13	(21,676)	-	(21,676)	(10,850)
Net current assets		161,769	-	161,769	163,558
Total assets less current liabilities		387,058	547,763	934,821	965,620
Creditors: amounts falling due after more than one year	14	(62,079)	-	(62,079)	(78,635)
Net assets		324,979	547,763	872,742	888,985
Unrestricted funds		324,979	-	324,979	292,022
Restricted funds	15		547,763	547,763	596,963
		324,979	547,763	872,742	888,985

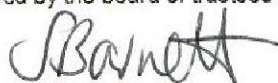
The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of the accounts.

The accounts have been prepared in accordance with the provisions in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS 102 SORP.

Approved by the board of trustees on:

24/6/22



Susan Barnett
Trustee

Tamar View Community Complex Limited
Notes to the Accounts
for the year ended 30 September 2021

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charitable company has elected to apply all amendments to FRS 102, as set out in the Financial Reporting Council's triennial review published in December 2017, and included in Update Bulletin 2 to the Charities SORP (FRS 102), prior to mandatory adoption for accounting periods beginning on or after 1 January 2019.

Tamar View Community Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

Income

All income is recognised once the charitable company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Tamar View Community Complex Limited
Notes to the Accounts
for the year ended 30 September 2021

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the charitable company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charitable company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Provisions

Provisions (i.e. liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Office equipment and furniture	25% reducing balance
Freehold property	2% + 5% straight line

Tamar View Community Complex Limited
Notes to the Accounts
for the year ended 30 September 2021

Fund accounting

Funds held by the charity are either:

Unrestricted general funds

These are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charitable company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

3 Income from donations and legacies

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
Donations	44,331	-	44,331	24,818
Grants	51,556	3,500	55,056	70,433
	<u>95,887</u>	<u>3,500</u>	<u>99,387</u>	<u>95,251</u>

Donated goods and services

The charity received approximately £4,000 in donated goods during the year.

4 Income from Charitable Activities

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
Private hire rental	2,745	-	2,745	6,642
	<u>2,745</u>	<u>-</u>	<u>2,745</u>	<u>6,642</u>

Tamar View Community Complex Limited
Notes to the Accounts
for the year ended 30 September 2021

5 Income from Other Trading activities

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
Rents and service charges	32,610	-	32,610	46,143
	<u>32,610</u>	<u>-</u>	<u>32,610</u>	<u>46,143</u>

6 Analysis of other income

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
Job retention Scheme	25,770	-	25,770	20,338
Solar tariffs	1,824	-	1,824	1,706
Other	15,151	-	15,151	2,504
	<u>42,745</u>	<u>-</u>	<u>42,745</u>	<u>24,548</u>

7 Cost of Charitable activities

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
Staff costs	19,736	27,586	47,322	63,546
Youth and other projects	1,565	-	1,565	1,577
Entertainment and cost of services	4,996	-	4,996	6,842
Rates and water	2,853	-	2,853	1,672
Light & heat	4,037	-	4,037	3,539
Cleaning	1,739	-	1,739	1,010
Insurance	4,717	-	4,717	2,899
Repairs	73,889	-	73,889	13,645
Depreciation	13,220	25,114	38,334	37,845
Other	2,110	-	2,110	2,152
Support costs	12,242	-	12,242	18,452
	<u>141,104</u>	<u>52,700</u>	<u>193,804</u>	<u>153,179</u>

Tamar View Community Complex Limited
Notes to the Accounts
for the year ended 30 September 2021

Cost of Charitable activities continued - analysis of support costs

	Unrestricted funds 2021 £	Charitable Activities 2021 £	Total 2021 £	Total 2020 £
Donations given	275	-	275	6,243
Professional fees	2,253	-	2,253	2,602
Advertising & Marketing	2,660	-	2,660	656
Travel expenses	1,869	-	1,869	1,684
Printing & Stationery	396	-	396	2,308
Telephone & Internet	3,785	-	3,785	3,102
Other costs	1,004	-	1,004	1,857
	<u>12,242</u>	<u>-</u>	<u>12,242</u>	<u>18,452</u>

8 Independent examiner's remuneration

	2021 £	2020 £
Fees payable for the independent examination of the charitable company's annual accounts	<u>600</u>	<u>600</u>

9 Staff costs

The average number of persons employed by the charity (including trustees) during the period was as follows:

	2021 No.	2020 No.
Charitable activities	<u>6</u>	<u>6</u>

	2021 £	2020 £
Wages and salaries	47,086	62,855
Social security	2,271	4,009
Employers NI rebate	(2,271)	(4,009)
Pension contributions	236	280
	<u>47,322</u>	<u>63,135</u>

No employees received employee benefits for the reporting period of more than £60,000.

The amount paid to key management personnel in total was £30,266.
The management team comprises P Patel and L Cox.

Tamar View Community Complex Limited
Notes to the Accounts
for the year ended 30 September 2021

10 Trustees' remuneration and expenses

During the year, no Trustee received any remuneration (2020: nil) and no expenses were reimbursed (2020: nil).

11 Tangible fixed assets

	Leasehold and Freehold property £	Office equipment and Furniture £	Total £
Cost			
At 1 October 2020	1,052,477	64,312	1,116,789
Additions	-	9,324	9,324
At 30 September 2021	<u>1,052,477</u>	<u>73,636</u>	<u>1,126,113</u>
Depreciation			
At 1 October 2020	272,513	42,214	314,727
Charge for the year	30,479	7,855	38,334
At 30 September 2021	<u>302,992</u>	<u>50,069</u>	<u>353,061</u>
Net book value			
At 30 September 2021	<u>749,485</u>	<u>23,567</u>	<u>773,052</u>
At 30 September 2020	<u>779,964</u>	<u>22,098</u>	<u>802,062</u>

Included in leasehold and freehold property is land with an estimated value of £32,000.

12 Debtors	2021	2020
	£	£
VAT recoverable	-	5,167
Other debtors	4,580	2,126
	<u>4,580</u>	<u>7,293</u>

13 Creditors: amounts falling due within one year	2021	2020
	£	£
Bank loans and overdrafts	14,800	9,150
Trade creditors	-	-
Other taxes and social security costs	5,090	-
Other creditors	1,786	1,700
	<u>21,676</u>	<u>10,850</u>

Tamar View Community Complex Limited
Notes to the Accounts
for the year ended 30 September 2021

14 Creditors: amounts falling due after one year	2021	2020
	£	£
Bank loans	<u>62,079</u>	<u>76,635</u>

15 Statement of funds

Statement of funds - current year

	Brought Forward	Income	Expenditure	Carried Forward
	£	£	£	£
Unrestricted funds				
General funds	292,022	174,061	141,104	324,979
Restricted funds				
Youth work/ Community ambassador	-	1,500	1,500	-
Tudor Trust	24,086	2,000	26,086	-
Phase 3 build	244,361		15,715	228,646
Property and extensions	<u>328,516</u>		<u>9,399</u>	<u>319,117</u>
	<u>596,963</u>	<u>3,500</u>	<u>52,700</u>	<u>547,763</u>
Total of funds	<u><u>888,985</u></u>	<u><u>177,561</u></u>	<u><u>193,804</u></u>	<u><u>872,742</u></u>

Youth work/Community ambassador

This fund represents money received to support the youth work done by the charity.

Tudor Trust

This is money received from the Tudor Trust to support the work of the centre manager.

Phase 3 build

This fund represents funds used for the Phase 3 build of the Nursery buildings.

Property and extensions

This fund represents funds provided to purchase the freehold buildings and the subsequent work carried out on them

Tamar View Community Complex Limited
Notes to the Accounts
for the year ended 30 September 2021

Statement of funds - prior year

	Brought Forward £	Income £	Expenditure £	Carried Forward £
Unrestricted funds				
General funds	235,275	143,885	87,138	292,022
Restricted funds				
Youth work/ Community	22,417	-	22,417	-
Fund for new staff	16,033	30,000	21,947	24,086
Phase 3	260,076	-	15,715	244,361
Property and extensions	337,915	-	9,399	328,516
	<u>636,441</u>	<u>30,000</u>	<u>69,478</u>	<u>596,963</u>
Total of funds	<u><u>871,716</u></u>	<u><u>173,985</u></u>	<u><u>156,616</u></u>	<u><u>888,985</u></u>

16 Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Current assets	99,690	-	99,690
Fixed assets	225,289	547,763	773,052
	<u>324,979</u>	<u>547,763</u>	<u>872,742</u>

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Current assets	65,117	24,086	89,203
Fixed assets	226,905	572,877	799,782
	<u>292,022</u>	<u>596,963</u>	<u>888,985</u>

17 Subsidiary company

The company is a member of Tamar Community Business Limited, a company incorporated in England and Wales and limited by guarantee. Accounts of this company have been filed with the Register of Companies.

Tamar View Community Complex Limited
Notes to the Accounts
for the year ended 30 September 2021

18 Related Parties

During the period, the subsidiary company, Tamar Community Business Limited made donations to the charity totalling £0 (2020: £10,000).

19 Company information

The company was incorporated and registered in England and Wales and it's registered office is:

Tamar View Community Centre,
Miers Close,
Plymouth,
Devon,
PL5 1DJ

TAMAR VIEW COMMUNITY COMPLEX

England & Wales - Charity number 1082551

Accounts

Company number
04061382

Tamar View Community Complex Limited
(A company limited by guarantee)

Annual Report

30 September 2020

Tamar View Community Complex Limited
Annual Report
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Statement of cash flows	11
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Reference and Administrative Details

Constitution

The charity was incorporated as a company on 29 August 2000. The company is limited by guarantee and is a registered charity governed by its memorandum and articles of association.

Trustees

Miss Susan Barnett
Mrs Julie Bainbridge
Mr Shane Jefferies
Mr James McNeil Resigned 15 June 2020
Mr John Robert Green Deceased 25 May 2020

Secretary

Mr Bharat Bhushan Patel

Object

To promote the benefit of the inhabitants of Barne Barton and surrounding area.

Independent reviewers

Harold Duckworth & Co Limited
Chartered Accountants
41 Houndiscombe Road
Mutley
Plymouth
PL4 6EX

Bankers

Lloyds TSB Bank plc
Raleigh Street
Derry's Cross
Plymouth

Registered office

Tamar View Community Centre
Miers Close
Plymouth
Devon
PL5 1DJ

Registered Charity Number:

1082551

Registered Company Number:

04061382

Tamar View Community Complex Limited
(A company limited by guarantee)

Report of the Trustee's (incorporating the director's report)
for the year ending 30th September 2020

The trustees who are also directors of the charity for the purpose of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2020. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) Accounting and Reporting by Charities' issued in March 2005.

Structure, Governance and Management

Governing Document

The company is a charitable company limited by guarantee, incorporated on 29th August 2000 (Company Number 4061382) and registered as a charity on 22 September 2000 (Charity Number 1082551). The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members (trustees) are required to contribute an amount not exceeding £1. The directors of the company are also charity trustees; under the requirements of the Memorandum and Articles of Association a trustee is elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting.

Appointment, Induction and training of Trustees

The trustees are already familiar with the practical work of the charity having been encouraged to spend time with the Company Secretary/General Manager who is responsible for the day to day management of the company and to take forward projects on behalf of the company. Trustees are aware of the vision of the company and how this is being achieved.

Both New and current trustees are invited and encouraged to attend a series of short training sessions to familiarise themselves with the charity and the context within which it operates. These sessions cover:

- Duties and Responsibilities of trustees
- Main documents which set out the operational framework for the charity
- Future plans and objectives.

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

There are three main objectives:

1. To promote the benefit of the inhabitants of Barne Barton and surrounding area without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for the recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.
2. To establish, or secure the establishment of, a Community Centre (hereinafter called 'the Centre') and to maintain and manage the same (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objects.
3. To promote such other charitable purposes as may from time to time be determined.

Tamar View Community Complex (TVCC) is situated to the northern west of Plymouth in the neighbourhood of Bame Barton the area has at least 1900 dwellings and is one of the most deprived neighbourhoods in Plymouth and in the top 5 percent nationally (IMD 2019). TVCC manages a number of buildings of which it owns the freehold on the Bame Barton estate. The buildings two of which were purchased and two built by TVCC provide for the needs of our residents, by the provision of such things as access to local shopping facilities, cash point, top up facilities for utilities, early years' nursery, youth club, church, training facilities, access to IT, keep fit classes, parent and toddler group, groups for people with learning and physical disabilities as well as providing facilities for the recreational and leisure time occupation of the residents of the area. The community centre and our resource centre act as key resources to facilitate a range of user-led activities creating opportunities for social, leisure and personal development such as the keep fit class, job club, parent and toddler group, MENCAP Monday Club and Tuesday Coffee Mornings, keep fit classes and the Sunday Church. The trustees, our General Manager and Centre Manager seek to maximise public benefit of all our available facilities and resources and are mindful of this as they seek to improve the range of services and activities available for our community.

Strategic Report

Charitable activities

Trustees work closely with both the General Manager and Centre Manager, all trustees are local residents so are aware of local issues in the community and can bring matters to the attention of the trust to help its response. Both the General Manager and Centre Manager as well as our two youth workers are also local residents which allows TVCC to be responsive at all levels within the community. Rooms within the centre and the Resource centre are available for hire and are used for the provision of activities and services. Up until March when the first lockdown commenced our facilities were well used and were at capacity for hire and this proved popular with local residents who benefited from various activities such as Toddler group, baby classes, job clubs with help for CV writing, job searches and access to free online courses provided through Clarion Housing Group. Other activities were the youth club and our Community Ambassador classes for young people with the aim of getting them involved in Social Action projects. Keep fit classes and the Sunday Church service and the two MENCAP groups are delivered by volunteers. Since March the centre has been closed to the public in line with Government Restrictions however a Food hub was established and we have provided to end September 2020 over 340 food parcels which have benefited 610 adults and 521 children with food equivalent to 23751 meals. Young people on our Community Ambassador program helped as part of their social action make up and deliver 132 Christmas hampers to local residents identified by Health Visitors, Local Primary School and the 2 Nurseries in the area as being the most in need during the festive season.

Our football teams much like the youth club have had an interrupted season due to the restrictions placed on them, it is however our intention to get these fully up and running as soon as we are allowed.

Other Activities

The trustees took the opportunity provided by the lockdown of taking advantage of the Government Bounce Back loan of £37,000 to carry out some much needed refurbishment of the Community Centre building and our Community Resource Centre which could only have been carried out by closing for a lengthy period. A budget of £100,000 has been set aside for these works to take place. Once completed the centre will be able to serve this community for the next two decades.

Future Plans

We had a pre-planning application for the building of a number of dwellings on a site where we own the freehold. The next steps are to progress this to full planning to provide affordable housing to some of our residents.

To recruit additional trustees, has proved difficult with the centre closed and there being no footfall of people and no contact with users save the operation of the foodhub.

Financial Review

Despite difficult conditions, the charity has increased its total income levels to £173,885, and made a small surplus of £17,269. Included within the income was grants received of £70,443. The largest single grant was from the Tudor Trust for the salary, training and other associated costs of the Centre Managers role. Other grants were for the running of our Community Ambassador and Youth Work from Clarion Housing Group and for the running of the food hub from various organisations.

Reserves policy

The charity's policy is to maintain free reserves of £90,000 which is equivalent to approximately 6 months operating costs. Free reserves are those unrestricted reserves, that are not tied up in fixed assets. At present, the charity has £66,206 of free reserves, which is short of the £90,000 target. However, another £24,087 of restricted reserves, the balance on the Tudor Trust grant, is set aside to contribute to the cost of the Centre Manager. Together, this puts the charity at the £90,000 target. The trustees will continue to monitor the level of reserves closely.



Susan Barnett
Trustee

Tamar View Community Complex Limited
Statement of Trustees' Responsibilities
for the year ended 30 September 2020

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs at the end of its financial year and of its surplus or deficit for the financial year. In preparing those accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- the trustees are responsible for the maintenance and integrity of the corporate and financial information included on the company's website.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Tamar View Community Complex Limited
Independent examiners report

Independent Examiner's report
to the trustees of Tamar View Community Complex Limited

I report to the charity trustees on my examination of the accounts of the company for the year ended 30 September 2020, which are set out on pages 7 to 17.

Respective responsibilities of trustees and reporting accountant

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

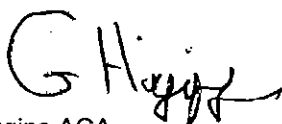
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's report

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- (1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those accounting records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



G Higgins ACA
Harold Duckworth & Co Limited
41 Houndiscombe Road
Mutley
Plymouth
Devon
PL4 6EX

Tamar View Community Complex Limited
Profit and Loss account and Statement of financial activities
for the year ended 30 September 2020

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income from:					
Donations and Legacies	3	65,251	30,000	95,251	84,448
Charitable activities	4	6,642	-	6,642	8,816
Other trading activities	5	46,143	-	46,143	51,226
Other	6	25,842	-	25,842	3,542
Investments		7		7	131
Total Income		143,885	30,000	173,885	148,163
Expenditure on:					
Raising funds		3,437	-	3,437	9,531
Charitable activities	7	83,701	69,478	153,179	226,828
Total expenses		87,138	69,478	156,616	236,359
Net movement in funds		56,747	(39,478)	17,269	(88,196)
Reconciliation of Funds					
Total funds brought forward		235,275	636,441	871,716	882,373
New movement in funds		56,747	(39,478)	17,269	(88,196)
Total funds at 30 September 2020		292,022	596,963	888,985	794,177

The statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 9 to 17 form part of these financial statements.

Tamar View Community Complex Limited
Balance Sheet
as at 30 September 2020

	Notes	Unrestricted funds	Restricted Income Funds	Total 2020 £	Total 2019 £
Fixed assets					
Tangible assets	11	229,185	572,877	802,062	783,525
Current assets					
Debtors	12	7,293	-	7,293	2,172
Cash at bank and in hand		143,029	24,086	167,115	148,928
		<u>150,322</u>	<u>24,086</u>	<u>174,408</u>	<u>151,100</u>
Creditors: amounts falling due within one year	13	(10,850)	-	(10,850)	(18,540)
Net current assets		<u>139,472</u>	<u>24,086</u>	<u>163,558</u>	<u>132,560</u>
Total assets less current liabilities		<u>368,657</u>	<u>596,963</u>	<u>965,620</u>	<u>916,085</u>
Creditors: amounts falling due after more than one year	14	(76,635)	-	(76,635)	(44,369)
Net assets		<u>292,022</u>	<u>596,963</u>	<u>888,985</u>	<u>871,716</u>
Unrestricted funds		292,022	-	292,022	235,275
Restricted funds	15	-	596,963	596,963	636,441
		<u>292,022</u>	<u>596,963</u>	<u>888,985</u>	<u>871,716</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of the accounts.

The accounts have been prepared in accordance with the provisions in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS 102 SORP.

Approved by the board of trustees on: *15/03/2021*



Susan Barnett
Trustee

Tamar View Community Complex Limited
Notes to the Accounts
for the year ended 30 September 2020

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charitable company has elected to apply all amendments to FRS 102, as set out in the Financial Reporting Council's triennial review published in December 2017, and included in Update Bulletin 2 to the Charities SORP (FRS 102), prior to mandatory adoption for accounting periods beginning on or after 1 January 2019.

Tamar View Community Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

Income

All income is recognised once the charitable company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the charitable company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charitable company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

Tamar View Community Complex Limited
Notes to the Accounts
for the year ended 30 September 2020

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Provisions

Provisions (i.e. liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Office equipment and furniture	25% reducing balance
Freehold property	2% + 5% straight line

Fund accounting

Funds held by the charity are either:

Unrestricted general funds

These are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charitable company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

Tamar View Community Complex Limited
Notes to the Accounts
for the year ended 30 September 2020

3 Income from donations and legacies

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Total 2019 £
Donations	24,818	-	24,818	33,627
Grants	40,433	30,000	70,433	50,821
	<u>65,251</u>	<u>30,000</u>	<u>95,251</u>	<u>84,448</u>

Donated goods and services

The charity received approximately £6,000 in donated goods during the year.

The charity also received help from volunteers who contributed approximately 3,600 hours of time.

4 Income from Charitable Activities

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Total 2019 £
Private hire rental	6,642	-	6,642	8,816
	<u>6,642</u>	<u>-</u>	<u>6,642</u>	<u>8,816</u>

5 Income from Other Trading activities

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Total 2019 £
Rents and service charges	46,143	-	46,143	51,226
	<u>46,143</u>	<u>-</u>	<u>46,143</u>	<u>51,226</u>

Tamar View Community Complex Limited
Notes to the Accounts
for the year ended 30 September 2020

6 Analysis of other income

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Total 2019 £
Job retention Scheme	20,338	-	20,338	-
Solar tariffs	1,706	-	1,706	-
Other	2,504	-	2,504	3,542
	<u>24,548</u>	<u>-</u>	<u>24,548</u>	<u>3,542</u>

7 Cost of Charitable activities

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Total 2019 £
Staff costs	20,760	42,786	63,546	158,820
Youth and other projects	-	1,577	1,577	-
Entertainment and cost of services	6,842	-	6,842	-
Rates and water	1,672	-	1,672	1,604
Light & heat	3,539	-	3,539	1,163
Cleaning	1,010	-	1,010	1,069
Insurance	2,899	-	2,899	3,783
Repairs	13,645	-	13,645	8,339
Depreciation	12,730	25,115	37,845	34,350
Other	2,152	-	2,152	6,448
Support costs	18,452	-	18,452	11,252
	<u>83,701</u>	<u>69,478</u>	<u>153,179</u>	<u>226,828</u>

Cost of Charitable activities continued - analysis of support costs

	Unrestricted funds 2020 £	Charitable Activites 2020 £	Total 2020 £	Total 2019 £
Donations given	6,243	-	6,243	705
Professional fees	2,602	-	2,602	4,300
Advertising & Marketing	656	-	656	-
Travel expenses	1,684	-	1,684	-
Printing & Stationery	2,308	-	2,308	1,739
Telephone & Internet	3,102	-	3,102	1,927
Other costs	1,857	-	1,857	2,581
	<u>18,452</u>	<u>-</u>	<u>18,452</u>	<u>11,252</u>

Tamar View Community Complex Limited
Notes to the Accounts
for the year ended 30 September 2020

8 Independent examiner's remuneration

	2020	2019
	£	£
Fees payable for the independent examination of the charitable company's annual accounts	<u>600</u>	<u>600</u>

9 Staff costs

The average number of persons employed by the charity (including trustees) during the period was as follows:

	2020	2019
	No.	No.
Charitable activities	<u>6</u>	<u>6</u>

	2020	2019
	£	£
Wages and salaries	62,855	158,800
Social security	4,009	3,420
Employers NI rebate	(4,009)	(3,074)
Pension contributions	<u>280</u>	<u>20</u>
	<u>63,135</u>	<u>159,166</u>

No employees received employee benefits for the reporting period of more than £60,000.

The amount paid to key management personnel in total was £36,676. The management team comprises P Patel and L Cox.

10 Trustees' remuneration and expenses

During the year, no Trustee received any remuneration (2019: nil) and no expenses were reimbursed (2019: nil).

Tamar View Community Complex Limited
Notes to the Accounts
for the year ended 30 September 2020

11 Tangible fixed assets

	Leasehold and Freehold property £	Office equipment and Furniture £	Total £
Cost			
At 1 October 2019	1,015,397	45,010	1,060,407
Additions	<u>37,080</u>	<u>19,302</u>	<u>56,382</u>
At 30 September 2020	<u>1,052,477</u>	<u>64,312</u>	<u>1,116,789</u>
Depreciation			
At 1 October 2019	242,034	34,848	276,882
Charge for the year	<u>30,479</u>	<u>7,366</u>	<u>37,845</u>
At 30 September 2020	<u>272,513</u>	<u>42,214</u>	<u>314,727</u>
Net book value			
At 30 September 2020	<u>779,964</u>	<u>22,098</u>	<u>802,062</u>
At 30 September 2019	<u>773,363</u>	<u>10,162</u>	<u>783,525</u>

Included in leasehold and freehold property is land with an estimated value of £32,000.

12 Debtors

	2020 £	2019 £
VAT recoverable	5,167	-
Other debtors	<u>2,126</u>	<u>2,172</u>
	<u>7,293</u>	<u>2,172</u>

13 Creditors: amounts falling due within one year

	2020 £	2019 £
Bank loans and overdrafts	9,150	11,391
Trade creditors	-	632
Other taxes and social security costs	-	430
Other creditors	<u>1,700</u>	<u>6,087</u>
	<u>10,850</u>	<u>18,540</u>

14 Creditors: amounts falling due after one year

	2020 £	2019 £
Bank loans	<u>76,635</u>	<u>44,369</u>

Tamar View Community Complex Limited
Notes to the Accounts
for the year ended 30 September 2020

15 Statement of funds

Statement of funds - current year

	Brought Forward £	Income £	Expenditure £	Carried Forward £
Unrestricted funds				
General funds	235,275	143,885	87,138	292,022
Restricted funds				
Youth work/ Community ambassador	22,417	-	22,417	-
Tudor Trust	16,033	30,000	21,947	24,086
Phase 3 build	260,076	-	15,715	244,361
Property and extensions	337,915	-	9,399	328,516
	<u>636,441</u>	<u>30,000</u>	<u>69,478</u>	<u>596,963</u>
Total of funds	<u>871,716</u>	<u>173,885</u>	<u>156,616</u>	<u>888,985</u>

Youth work/Community ambassador

This fund represents money received to support the youth work done by the charity.

Tudor Trust

This is money received from the Tudor Trust to support the work of the centre manager.

Phase 3 build

This fund represents funds used for the Phase 3 build of the Nursery buildings.

Property and extensions

This fund represents funds provided to purchase the freehold buildings and the subsequent work carried out on them

Statement of funds - prior year

	Brought Forward £	Income £	Expenditure £	Carried Forward £
Unrestricted funds				
General funds	233,266	110,663	108,654	235,275
Restricted funds				
Youth work/ Community Fund for new staff	19,667	9,500	6,750	22,417
Phase 3	9,033	28,000	21,000	16,033
Property and extensions	273,387	-	13,311	260,076
	347,020	-	9,105	337,915
	<u>649,107</u>	<u>37,500</u>	<u>50,166</u>	<u>636,441</u>
Total of funds	<u>882,373</u>	<u>148,163</u>	<u>158,820</u>	<u>871,716</u>

Tamar View Community Complex Limited
Notes to the Accounts
for the year ended 30 September 2020

16 Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Current assets	65,117	24,086	89,203
Fixed assets	<u>226,905</u>	<u>572,877</u>	<u>799,782</u>
	<u>292,022</u>	<u>596,963</u>	<u>888,985</u>

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Current assets	49,741	38,450	88,191
Fixed assets	<u>185,534</u>	<u>597,991</u>	<u>783,525</u>
	<u>235,275</u>	<u>636,441</u>	<u>871,716</u>

17 Subsidiary company

The company is a member of Tamar Community Business Limited, a company incorporated in England and Wales and limited by guarantee. Accounts of this company have been filed with the Register of Companies.

18 Related Parties

During the period, the subsidiary company, Tamar Community Business Limited made donations to the charity totalling £10,000.

Tamar View Community Complex Limited
Notes to the Accounts
for the year ended 30 September 2020

19 Company information

The company was incorporated and registered in England and Wales and it's registered office is:

Tamar View Community Centre,
Miers Close,
Plymouth,
Devon,
PL5 1DJ