

TAMAR COMMUNITY TRUST

England & Wales · Charity number 1132513

Details

Other names TAMAR VALLEY LIMITED, TAMAR COMMUNITY TRUST

Status Registered

Legal form CIO

Registered 2009-11-06

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

Contact

Address Tamar Valley Centre
Cemetery Road
Drakewalls
Gunnislake
Cornwall
PL18 9FE

Phone 01822835030

Email projects@tamarcommunitytrust.org.uk

Website www.tamarcommunitytrust.wordpress.com

Activities

Objects: THE OBJECTS OF THE CHARITY ARE AS SET OUT BELOW. IN THESE OBJECTS "SUSTAINABLE DEVELOPMENT" MEANS DEVELOPMENT WHICH MEETS THE NEEDS OF THE PRESENT WITHOUT COMPROMISING THE ABILITY OF FUTURE GENERATIONS TO MEET THEIR OWN NEEDS. THESE OBJECTS ARE TRIE CHARITABLE PURPOSES OF THE CHARITY AND MAY ONLY BE ALTERED WITH THE PRIOR CONSENT OF THE COMMISSION. 1. TO PROMOTE SUSTAINABLE DEVELOPMENT FOR THE BENEFIT OF THE PUBLIC BY: (A) THE PRESERVATION, CONSERVATION AND THE PROTECTION OF THE ENVIRONMENT AND THE PRUDENT USE OF RESOURCES; (B) THE RELIEF OF POVERTY AND THE IMPROVEMENT OF THE CONDITIONS OF LIFE IN SOCIALLY AND ECONOMICALLY DISADVANTAGED COMMUNITIES; (C) THE PROMOTION OF SUSTAINABLE MEANS OF ACHIEVING ECONOMIC GROWTH AND REGENERATION. 2. TO ADVANCE THE EDUCATION OF THE PUBLIC IN SUBJECTS RELATING TO THE LANDSCAPE, SUSTAINABLE DEVELOPMENT, PROTECTION, ENHANCEMENT AND REHABILITATION OF THE ENVIRONMENT OF AND THE HISTORY AND HERITAGE OF THE TAMAR VALLEY. 3. TO ADVANCE ENVIRONMENTAL PROTECTION OR IMPROVEMENT. 4. THE PROMOTION FOR THE BENEFIT OF THE PUBLIC OF URBAN OR RURAL REGENERATION IN AREAS OF SOCIAL AND ECONOMIC DEPRIVATION (AND IN PARTICULAR IN THE TAMAR VALLEY) BY ALL OR ANY OF THE FOLLOWING MEANS: (A) THE RELIEF OF FINANCIAL HARDSHIP; (B) THE RELIEF OF UNEMPLOYMENT; (C) THE ADVANCEMENT OF EDUCATION, TRAINING OR RETRAINING, PARTICULARLY AMONG UNEMPLOYED PEOPLE, AND PROVIDING UNEMPLOYED PEOPLE WITH WORK EXPERIENCE; (D) THE PROVISION OF FINANCIAL ASSISTANCE, TECHNICAL ASSISTANCE OR BUSINESS ADVICE OR CONSULTANCY IN ORDER TO PROVIDE TRAINING AND EMPLOYMENT OPPORTUNITIES FOR UNEMPLOYED PEOPLE IN CASES OF FINANCIAL OR OTHER CHARITABLE NEED THROUGH HELP: (I) IN SETTING UP THEIR OWN BUSINESS, OR (II) TO EXISTING BUSINESSES; (E) THE CREATION OF TRAINING AND EMPLOYMENT OPPORTUNITIES BY THE PROVISION OF WORKSPACE, BUILDINGS, AND/OR LAND FOR USE ON FAVOURABLE TERMS; (F) THE PROVISION OF HOUSING FOR THOSE WHO ARE IN CONDITIONS OF NEED AND THE IMPROVEMENT OF HOUSING IN THE PUBLIC SECTOR OR IN CHARITABLE OWNERSHIP PROVIDED THAT SUCH POWER SHALL NOT EXTEND TO RELIEVING ANY LOCAL AUTHORITIES OR OTHER BODIES OF A STATUTORY DUTY TO PROVIDE OR IMPROVE HOUSING; (G) THE MAINTENANCE, IMPROVEMENT OR PROVISION OF PUBLIC AMENITIES; (H) THE PRESERVATION OF BUILDINGS OR SITES OF HISTORIC OR ARCHITECTURAL IMPORTANCE; (I) THE PROVISION OF RECREATIONAL FACILITIES FOR THE PUBLIC AT LARGE OR THOSE WHO BY REASON OF THEIR YOUTH, AGE, INFIRMITY, OR DISABLEMENT, FINANCIAL HARDSHIP OR SOCIAL AND ECONOMIC CIRCUMSTANCES, HAVE NEED OF SUCH FACILITIES; (J) THE PROTECTION OR CONSERVATION OF THE ENVIRONMENT; (K) THE "PROVISION OF PUBLIC HEALTH FACILITIES AND CHILDCARE; (L) THE PROMOTION OF PUBLIC SAFETY AND PREVENTION OF CRIME; (M) SUCH OTHER MEANS AS MAY FROM TIME TO TIME BE DETERMINED SUBJECT TO THE PRIOR WRITTEN CONSENT OF THE COMMISSION.

Activities: Protecting and regenerating the environment and communities of the Tamar Valley.

Classification

- **How:** Provides Buildings/facilities/open Space, Other Charitable Activities
- **What:** Education/training, The Prevention Or Relief Of Poverty, Environment/conservation/heritage, Economic/community Development/employment, Other Charitable Purposes
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** TAMAR VALLEY.
- Cornwall
- Devon

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£51,930	£31,345	-	-
2024-04-30	£51,155	£38,614	-	-
2023-04-30	£37,828	£31,208	-	-
2022-04-30	£361,524	£348,836	-	-
2021-04-30	£31,740	£21,958	-	-

Trustees

Name	Role	Appointed
Michael Francis	Chair	2021-09-17
Christopher Smart		2021-09-17
David John Wallis		2021-09-17
Gillian Philippa White		2021-09-17
Grace Moon		2024-09-25
Kenneth Ian Mitchell		2023-07-19
Michael John Williams		2024-09-11
Peter Gladstone Roe Thompson		2019-09-27
Richard Ian Davies		2022-12-07

TAMAR COMMUNITY TRUST

England & Wales - Charity number 1132513

Accounts

Tamar Community Trust

Charity Number : 1132513

Unaudited accounts for the Year ended 30 April 2025

D. M. Batten
Kingfisher House
14, Truro Road
Lanivet
Cornwall
PL30 5HF

Tamar Community Trust

Charity Number : 1132513

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Trustees' Annual Report for the period

From 01 May 2024 Period start date To 30 April 2025 Period end date

Charity Name: Tamar Community Trust

Charity Registration Number: 1132513

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	Preservation, conservation and protection of the environment, particularly in the Tamar Valley, for the benefit and education of the public.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Managing and developing particular sites with emphasis on access for the general public and education regarding the environmental benefits
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	Any grants made are to small local projects
Policy on social investment including program related investment	Para 1.38	N/A
Contribution made by volunteers	Para 1.38	All our projects are dependent upon the hard work and skills contributed by a loyal band of volunteers
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The charity has contributed to the development of an intertidal wetland which is now being managed by them with increased education and information available. In other areas the charity has continued to manage access for the public to woodland and riverside areas, providing opportunities for education, relaxation and recreation whilst preserving the historical aspects and wild life.

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	At year end we held £70,144 in the bank with no debtors but creditors of £2,816. The surplus of £20,585 reflects fluctuating receipt of grant income.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Reserves sufficient to cover one year's governance and general outgoings are held. Additionally, individual ongoing projects, where funds are not restricted, are identified separately
Amount of reserves held	Para 1.22	£5,000
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	There are currently no uncertainties about the charity continuing as a going concern.

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Grants from and contracts with local authorities
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	CIO
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Election to post

Reference and Administrative details

Charity name	Tamar Community Trust
Other name the charity uses	
Registered charity number	1132513
Charity's principal address	Tamar Valley Centre Cemetery Road Drakewalls Gunnislake PL18 9FE

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Elizabeth Jane Kiely		1.5.24 – 11.9.24	
2	Gillian Philippa White	Secretary and Treasurer		
3	Richard Ian Davies			
4	Fleur Forer			
5	Michael Francis	Chair	11.9.24 – 30.4.25	
6	Kenneth Ian Mitchell		19.7.23 – 30.4.24	
7	Christopher Smart			
8	Peter Gladstone Roe Thompson			
9	David John Wallis			
10	Michael John Williams		20.9.24 – 30.4.25	
11	Grace Moon		6.12.24 – 30.4.25	

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	NONE
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Exemptions from disclosure


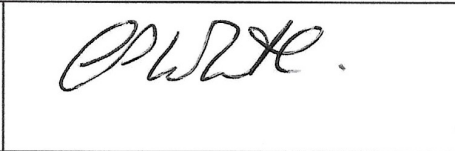
Reason for non-disclosure of key personnel details

Other optional information

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	MICHAEL FRANCIS	GILLIAN PHILIPPA WHITE
Position (eg Secretary, Chair, etc)	CHAIR	SECRETARY/TREASURER

Date 19 July 2025

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees

Tamar Community Trust

On accounts for the year ended

30 April 2025

**Charity no
(if any)**

1132513

Set out on pages

6 to 20

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30 / 04 / 2025

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

** Please delete the words in the brackets if they do not apply.*

Signed:



Date:

19 July 2025

Name:

Danny Martin Batten

Relevant professional qualification(s) or body (if any):

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Address:

14 Truro Road

Lanivet

Cornwall PL30 5HF

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

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Tamar Community Trust			Charity No (if any)	1132513	CC17a
Annual accounts for the period					
Period start date	01-May-24	To	Period end date	30-Apr-25	


Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Restricted			Total this year £	Total last year £
			Unrestricted funds £	income funds £	Endowment funds £		
			F01	F02	F03	F04	F05
Incoming resources (Note 3)							
Incoming resources from generated funds			-	-	-	-	-
Voluntary income		S01	13,585	75	-	13,660	26,180
Activities for generating funds		S02	-	-	-	-	-
Investment income		S03	784	-	-	784	490
Incoming resources from charitable activities		S04	37,486	-	-	37,486	24,077
Other incoming resources		S05	-	-	-	-	408
Total incoming resources			51,855	75	-	51,930	51,155
Resources expended (Notes 4-8)							
Costs of Generating Funds			-	-	-	-	-
Costs of generating voluntary income		S07	-	-	-	-	-
Fundraising trading costs		S08	-	-	-	-	-
Investment management costs		S09	-	-	-	-	-
Charitable activities		S10	29,826	1,519	-	31,345	38,614
Governance costs		S11	-	-	-	-	-
Other resources expended		S12	-	-	-	-	-
Total resources expended			29,826	1,519	-	31,345	38,614
Net incoming/(outgoing) resources before transfers			22,029	- 1,444	-	20,585	12,541
Gross transfers between funds			195	-	195	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)			22,224	- 1,639	-	20,585	12,541
Other recognised gains/(losses)							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Gains and losses on investment assets		S18	-	-	-	-	-
Net movement in funds			22,224	- 1,639	-	20,585	12,541
Total funds brought forward			46,916	6,990	-	53,906	41,365
Total funds carried forward			69,140	5,351	-	74,491	53,906

Section B Balance sheet

		Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Tangible assets	(Note 9)	B01	7,163	-	-	7,163	8,954
		B02	-	-	-	-	-
Investments	(Note 10)	B03	-	-	-	-	-
Total fixed assets		B04	7,163	-	-	7,163	8,954
Current assets							
Stock and work in progress		B05	-	-	-	-	-
Debtors	(Note 11)	B06	-	-	-	-	1,186
(Short term) investments		B07	-	-	-	-	-
Cash at bank and in hand		B08	64,792	5,352	-	70,144	43,766
Total current assets		B09	64,792	5,352	-	70,144	44,952
Creditors: amounts falling due within one year	(Note 12)	B10	2,816	-	-	2,816	-
Net current assets/(liabilities)		B11	61,976	5,352	-	67,328	44,952
Total assets less current liabilities		B12	69,139	5,352	-	74,491	53,906
Creditors: amounts falling due after one year	(Note 12)	B13	-	-	-	-	-
Provisions for liabilities and charges		B14	-	-	-	-	-
Net assets		B15	69,139	5,352	-	74,491	53,906
Funds of the Charity							
Unrestricted funds		B16	33,421			33,421	39,981
Designated fund		B17	35,719			35,719	6,935
Restricted income funds (Note 13)		B18		5,351		5,351	6,990
Endowment funds (Note 13)		B19			-	-	-
Total funds		B20	69,140	5,351	-	74,491	53,906

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Mrs G P White	19-Jul-25

Section C**Notes to the accounts****Note 1 Basis of preparation**

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with*

✓

 Accounting Standards;
- or

 Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

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* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick "Accounting Standards";
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick "Financial Reporting Standards for Smaller Enterprises (FRSSE)".

** - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year .

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§ if no changes have been made to accounting policies then delete these words.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years (§§ except for the following).

Give details in this box of any material changes that have been made.

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§§ if no changes have been made to accounts for previous periods then delete these words.

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> • the charity becomes entitled to the resources; • the trustees are virtually certain they will receive the resources; and • the monetary value can be measured with sufficient reliability.
Incoming resources with related expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
Contractual income and performance related grants	This is only included in the SoFA once the related goods or services have been delivered.
Gifts in kind	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
Donated services and facilities	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Investment income	This is included in the accounts when receivable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Governance costs	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
Support Costs	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
Investments	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
Stocks and work in progress	These are valued at the lower of cost or market value.

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM THOSE
ABOVE**

Note 3 Analysis of incoming resources

Incoming resources may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Voluntary income	Individual Donations - unrestricted	500	1,227
	Tamar Valley TLC - unrestricted		3,017
	DEFRA - Government Rural Payments Agency	13,085	-
	Deferred Income Realised	-	21,789
	Individual Donations Restricted	75	147
	Total		13,660
Activities for generating funds		-	-
		-	-
		-	-
		-	-
	Total		-
Investment income	TCT Deposit Account Interest	784	490
		-	-
		-	-
		-	-
	Total		784
Incoming resources from charitable activities	Charitable Activities	37,486	18,006
	Government Grants	-	821
	Government Grants - Restricted	-	5,250
		-	-
	Total		37,486

Section C	Notes to the accounts	(cont)
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Note 4 Analysis of resources expended

Resources expended may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Costs of generating voluntary income		-	-
		-	-
		-	-
		-	-
	Total	-	-
Fundraising trading costs		-	-
		-	-
		-	-
		-	-
	Total	-	-
Investment management costs		-	-
		-	-
	Total	-	-
Charitable activities	Environmental Repairs and Maintenance	26,652	33,537
	Rent, Rates & Insurances	883	1,097
	Vehicle Depreciation	1,791	2,245
	Contribution to the Tamara Project	500	-
	Environmental Repairs and Mntnce - Restricted	1,519	1,735
Total	31,345	38,614	
Governance costs	Independent Examiner's Fee	-	-
	Government Charges	-	-
	Administration Charges	-	-
Total	-	-	

Section C **Notes to the accounts** **(cont)**

Note 5 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	-	-	-	-

Note 6 Details of certain items of expenditure

6.1 Trustee expenses

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

	This year	Last year
	3	None
Reimbursement for out of pocket expenses incurred on behalf of trust		
	£766	£ None

6.2 Fees for examination or audit of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

	This year £	Last year £

Section C **Notes to the accounts** **(cont)**

Note 7 **Paid employees**
Please complete this note if the charity has any employees.

7.1 Staff Costs

	This year £	Last year £
Gross wages, salaries and benefits in kind	-	-
Employer's National Insurance costs	-	-
Pension costs	-	-
Total staff costs	-	-

7.2 Average number of full-time equivalent employees in the year

	This year Number	Last year Number
The parts of the charity in which the employees work		
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Other	-	-
Total	-	-

7.3 Defined contribution pension scheme

Please complete if a defined contribution pension scheme is operated.

Brief details of the scheme

	This year £	Last year £
The costs of the scheme to the charity for the year		
The amount of any contributions outstanding at the year end		
The amount of any contributions prepaid at the year end		

Note 9 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

9.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	-	-	13,999	-	-	13,999
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	-	-	13,999	-	-	13,999

9.2 Accumulated depreciation and impairment provisions

**Basis	SL or RB	SL or RB	RB	SL or RB	SL or RB
** Rate			20%		

Balance brought forward	-	-	5,045	-	-	5,045
Depreciation charge for year	-	-	1,791	-	-	1,791
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	6,836	-	-	6,836

9.3 Net book value

Brought forward	-	-	8,954	-	-	8,954
Carried forward	-	-	7,163	-	-	7,163

9.4 Revaluation

If any fixed assets have been revalued please give details of the valuer and method of valuation

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* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Note 10 Investment assets

Please complete this note if the charity has any investment assets.

10.1 Fixed assets investments

	£
Carrying (market) value at beginning of year	-
Add: additions to investments at cost	-
Less: disposals at carrying value	-
Add/(deduct): net gain/(loss) on revaluation	-
Carrying (market) value at end of year	-

Please provide below:

10.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.

10.3 A breakdown of the income from investments agreeing with SOFA row S03.

Analysis of investments

	10.2 Market value at year end £	10.3 Income from investments for the year £
Investment properties	-	-
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes	-	-
Investments in subsidiary or connected undertakings and companies	-	-
Securities not listed on a recognised Stock Exchange	-	-
Cash held as part of the investment portfolio	-	-
Other investments	-	-
Total	-	-

10.4 Material investment holdings

If any single investment is material in terms of its value (for example represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held

Market Value

Section C**Notes to the accounts****(cont)****Note 11 Debtors and prepayments***Please complete this note if the charity has any debtors or prepayments.***Analysis of debtors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	-	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	-	1,186	-	-
Prepayments and accrued income	-	-	-	-
Total	-	1,186	-	-

Note 12 Creditors and accruals*Please complete this note if the charity has any creditors or accruals.***12.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	646	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	2,170	-	-	-
Accruals and deferred income	-	-	-	-
Total	2,816	-	-	-

12.2 Security over assets*If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.*

--

Note 13 Endowment and restricted income funds

Please complete this section if the charity has any endowment or restricted income funds.

13.1 Funds held

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).

Fund Name	Type PE, EE or R	Purpose and Restrictions
Discovering Dormice	R	Project investigating and promoting dormice habitats in Tamar Valley including education
Heralds of Spring	R	Project researching and categorising over 100 daffodil varieties in the Tamar Valley
Pentillie Path	R	Fund to maintain a permissive path

13.2 Movements of major funds

Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
Discovering Dormice	590	75	- 14	-	-	651
Heralds of Spring	1,550	-	- 1,200	-	-	350
Pentillie Path	4,850	-	- 305	- 195	-	4,350
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total Funds	6,990	75	- 1,519	- 195	-	5,351

13.3 Transfers between funds

Please give details of any transfers between funds.

From Fund (Name)	To Fund (Name)	Reason	Amount
Pentillie Path	General Fund	to cover maintenance costs as agreed	195

TAMAR COMMUNITY TRUST

England & Wales - Charity number 1132513

Accounts

Tamar Community Trust

Charity Number : 1132513

Unaudited accounts for the Year ended 30 April 2024

D. M. Batten
Kingfisher House
14, Truro Road
Lanivet
Cornwall
PL30 5HF

Tamar Community Trust

Charity Number : 1132513

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Trustees' Annual Report for the period

From 1 May 2023
Period end date

Period start date To 30 April 2024

Charity name: Tamar Community Trust

Charity registration number: 1132513

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	Preservation, conservation and protection of the environment, particularly in the Tamar Valley, for the benefit and education of the public.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Managing and developing particular sites with emphasis on access for the general public and education regarding the environmental benefits
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	Any grants made are to small local projects
Policy on social investment including program related investment	Para 1.38	N/A
Contribution made by volunteers	Para 1.38	All our projects are dependent upon the hard work and skills contributed by a loyal band of volunteers
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The charity has contributed to the development of an intertidal wetland which is now being managed by them with increased education and information available. In other areas the charity has continued to manage access for the public to woodland and riverside areas, providing opportunities for education, relaxation and recreation whilst preserving the historical aspects and wild life.

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	At year end we held £43,749 in the bank with no creditors and debtors of £1186. Profit of £12,541 reflects fluctuating receipt of grant income.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Reserves sufficient to cover one year's governance and general outgoings are held. Additionally, individual ongoing projects, where funds are not restricted, are identified separately
Amount of reserves held	Para 1.22	£5000
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	There are currently no uncertainties about the charity continuing as a going concern.

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Grants from and contracts with local authorities
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	CIO
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Election to post

Reference and Administrative details

Charity name	Tamar Community Trust
Other name the charity uses	
Registered charity number	1132513
Charity's principal address	Tamar Valley Centre Cemetery Road Drakewalls Gunnislake PL18 9FE

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Elizabeth Jane Kiely	Chair		
2	Gillian Philippa White	Secretary and Treasurer		
3	Richard Ian Davies			
4	Fleur Forer			
5	Michael Francis			
6	Kenneth Ian Mitchell		19.7.23 – 30.4.24	
7	Christopher Smart			
8	Peter Gladstone Roe Thompson			
9	David John Wallis			
10	Timothy Barlow Stapleton		1.5.23 – 25.8.23	
11				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	NONE
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Exemptions from disclosure



Reason for non-disclosure of key personnel details

Other optional information

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	ELIZABETH JANE KIELY	GILLIAN PHILIPPA WHITE
Position (eg Secretary, Chair, etc)	CHAIR	SECRETARY/TREASURER

Date 29/8/24

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees	Tamar Community Trust		
On accounts for the year ended	30 April 2024	Charity no (if any)	1132513
Set out on pages	6 to 20		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30 / 04 / 2023

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

** Please delete the words in the brackets if they do not apply.*

Signed:



Date:

29 August 2024

Name:

Danny Martin Batten

Relevant professional qualification(s) or body (if any):

--

Address:

14 Truro Road
Lanivet
Cornwall PL30 5HF

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

--



Tamar Community Trust			Charity No (if any)	1132513	CC17a
Annual accounts for the period					
Period start date	01-May-23	To	Period end date	30-Apr-24	


Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Restricted			Total this year £	Total last year £	
			Unrestricted funds £	income funds £	Endowment funds £			
			F01	F02	F03	F04	F05	
Incoming resources (Note 3)								
Incoming resources from generated funds								
Voluntary income		S01	26,033	147	-	26,180	10,376	
Activities for generating funds		S02	-	-	-	-	-	
Investment income		S03	490	-	-	490	-	
Incoming resources from charitable activities								
		S04	18,827	5,250	-	24,077	27,452	
Other incoming resources								
		S05	408	-	-	408	-	
Total incoming resources			S06	45,758	5,397	-	51,155	37,828
Resources expended (Notes 4-8)								
Costs of Generating Funds								
Costs of generating voluntary income		S07	-	-	-	-	-	
Fundraising trading costs		S08	-	-	-	-	-	
Investment management costs		S09	-	-	-	-	-	
Charitable activities								
		S10	36,879	1,735	-	38,614	30,188	
Governance costs								
		S11	-	-	-	-	1,021	
Other resources expended								
		S12	-	-	-	-	-	
Total resources expended			S13	36,879	1,735	-	38,614	31,209
Net incoming/(outgoing) resources before transfers			S14	8,879	3,662	-	12,541	6,619
Gross transfers between funds			S15	120	-	120	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)			S16	8,999	3,542	-	12,541	6,619
Other recognised gains/(losses)								
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-	
Gains and losses on investment assets		S18	-	-	-	-	-	
Net movement in funds			S19	8,999	3,542	-	12,541	6,619
Total funds brought forward			S20	37,917	3,448	-	41,365	34,746
Total funds carried forward			S21	46,916	6,990	-	53,906	41,365

Section B Balance sheet

Fixed assets	Note	Restricted			Total this year £	Total last year £
		Unrestricted funds £	income funds £	Endowmen t funds £		
		F01	F02	F03		
Tangible assets (Note 9)	B01	8,954	-	-	8,954	11,199
	B02	-	-	-	-	-
Investments (Note 10)	B03	-	-	-	-	-
Total fixed assets	B04	8,954	-	-	8,954	11,199
Current assets						
Stock and work in progress	B05	-	-	-	-	-
Debtors (Note 11)	B06	1,186	-	-	1,186	1,325
(Short term) investments	B07	-	-	-	-	-
Cash at bank and in hand	B08	36,776	6,990	-	43,766	52,136
Total current assets	B09	37,962	6,990	-	44,952	53,461
Creditors: amounts falling due within one year (Note 12)	B10	-	-	-	-	23,295
Net current assets/(liabilities)	B11	37,962	6,990	-	44,952	30,166
Total assets less current liabilities	B12	46,916	6,990	-	53,906	41,365
Creditors: amounts falling due after one year (Note 12)	B13	-	-	-	-	-
Provisions for liabilities and charges	B14	-	-	-	-	-
Net assets	B15	46,916	6,990	-	53,906	41,365
Funds of the Charity						
Unrestricted funds	B16	39,981			39,981	25,837
Designated fund	B17	6,935			6,935	12,080
Restricted income funds (Note 13)	B18		6,990		6,990	3,448
Endowment funds (Note 13)	B19			-	-	-
Total funds	B20	46,916	6,990	-	53,906	41,365

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Gillian Philippa White	29-Aug-24

Section C**Notes to the accounts****Note 1 Basis of preparation**

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with*

✓

 Accounting Standards;
- or

 Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick “Accounting Standards”;
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick “Financial Reporting Standards for Smaller Enterprises (FRSSE)”.

** - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year .

§ if no changes have been made to accounting policies then delete these words.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years (§§ except for the following).

Give details in this box of any material changes that have been made.

§§ if no changes have been made to accounts for previous periods then delete these words.

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> • the charity becomes entitled to the resources; • the trustees are virtually certain they will receive the resources; and • the monetary value can be measured with sufficient reliability.
Incoming resources with related expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
Contractual income and performance related grants	This is only included in the SoFA once the related goods or services have been delivered.
Gifts in kind	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
Donated services and facilities	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Investment income	This is included in the accounts when receivable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Governance costs	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
Support Costs	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
Investments	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
Stocks and work in progress	These are valued at the lower of cost or market value.

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM THOSE
ABOVE**

Note 3 Analysis of incoming resources

Incoming resources may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Voluntary income	Individual Donations - unrestricted	1,227	375
	Tamar Valley TLC - unrestricted	3,017	6,553
	Tamar Valley TLC - restricted	-	3,448
	Deferred Income Realised	21,789	-
	Individual Donations Restricted	147	-
	Total	26,180	10,376
Activities for generating funds		-	-
		-	-
		-	-
		-	-
		-	-
	Total	-	-
Investment income	TCT Deposit Account Interest	490	-
		-	-
		-	-
		-	-
		-	-
	Total	490	-
Incoming resources from charitable activities	Charitable Activities	18,006	13,225
	Government Grants	821	14,227
	Government Grants - Restricted	5,250	-
		-	-
		-	-
	Total	24,077	27,452

Section C**Notes to the accounts****(cont)****Note 4****Analysis of resources expended**

Resources expended may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Costs of generating voluntary income		-	-
		-	-
		-	-
		-	-
	Total	-	-
Fundraising trading costs		-	-
		-	-
		-	-
		-	-
	Total	-	-
Investment management costs		-	-
		-	-
	Total	-	-
Charitable activities	Environmental Repairs and Maintenance	33,537	25,786
	Rent, Rates & Insurances	1,097	1,102
	Vehicle Depreciation	2,245	2,800
	Contribution to the Tamara Project	-	500
	Environmental Repairs and Mntnce - Restricted	1,735	-
	Total	38,614	30,188
Governance costs	Independent Examiner's Fee	-	950
	Government Charges	-	71
	Administration Charges	-	-
	Total	-	1,021

Section C **Notes to the accounts** **(cont)**

Note 5 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	-	-	-	-

Note 6 Details of certain items of expenditure

6.1 Trustee expenses

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
None	None
£ None	£ None

6.2 Fees for examination or audit of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £
0	950

Section C

Notes to the accounts

(cont)

Note 7 Paid employees

Please complete this note if the charity has any employees.

7.1 Staff Costs

	This year £	Last year £
Gross wages, salaries and benefits in kind	-	-
Employer's National Insurance costs	-	-
Pension costs	-	-
Total staff costs	-	-

7.2 Average number of full-time equivalent employees in the year

	This year Number	Last year Number
The parts of the charity in which the employees work	Fundraising	-
	Charitable Activities	-
	Governance	-
	Other	-
Total	-	-

7.3 Defined contribution pension scheme

Please complete if a defined contribution pension scheme is operated.

Brief details of the scheme

	This year £	Last year £
The costs of the scheme to the charity for the year		
The amount of any contributions outstanding at the year end		
The amount of any contributions prepaid at the year end		

Note 9 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

9.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	-	-	13,999	-	-	13,999
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	-	-	13,999	-	-	13,999

9.2 Accumulated depreciation and impairment provisions

**Basis	SL or RB	SL or RB	RB	SL or RB	SL or RB
** Rate			20%		

Balance brought forward	-	-	2,800	-	-	2,800
Depreciation charge for year	-	-	2,245	-	-	2,245
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	5,045	-	-	5,045

9.3 Net book value

Brought forward	-	-	11,199	-	-	11,199
Carried forward	-	-	8,954	-	-	8,954

9.4 Revaluation

If any fixed assets have been revalued please give details of the valuer and method of valuation

--

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Section C **Notes to the accounts** **(cont)**

Note 10 Investment assets

Please complete this note if the charity has any investment assets.

10.1 Fixed assets investments

	£
Carrying (market) value at beginning of year	-
Add: additions to investments at cost	-
Less: disposals at carrying value	-
Add/(deduct): net gain/(loss) on revaluation	-
Carrying (market) value at end of year	-

Please provide below:

10.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.

10.3 A breakdown of the income from investments agreeing with SOFA row S03.

Analysis of investments

	10.2 Market value at year end £	10.3 Income from investments for the year £
Investment properties	-	-
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes	-	-
Investments in subsidiary or connected undertakings and companies	-	-
Securities not listed on a recognised Stock Exchange	-	-
Cash held as part of the investment portfolio	-	-
Other investments	-	-
Total	-	-

10.4 Material investment holdings

If any single investment is material in terms of its value (for example represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held	
Market Value	

Note 11 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

Analysis of debtors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	-	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	1,325	1,325	-	-
Prepayments and accrued income	-	-	-	-
Total	1,325	1,325	-	-

Note 12 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

12.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	-	23,295	-	-
Accruals and deferred income	-	-	-	-
Total	-	23,295	-	-

12.2 Security over assets

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.

--

Note 13 Endowment and restricted income funds

Please complete this section if the charity has any endowment or restricted income funds.

13.1 Funds held

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).

Fund Name	Type PE, EE or R	Purpose and Restrictions
Discovering Dormice	R	Project investigating and promoting dormice habitats in Tamar Valley including education
Heralds of Spring	R	Project researching and categorising over 100 daffodil varieties in the Tamar Valley
Pentillie Path	R	Fund to maintain a permissive path

13.2 Movements of major funds

Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
Discovering Dormice	1,898	146	- 1,454	-	-	590
Heralds of Spring	1,550	-	-	-	-	1,550
Pentillie Path	-	5,250	- 280	- 120	-	4,850
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total Funds	3,448	5,396	- 1,734	- 120	-	6,990

13.3 Transfers between funds

Please give details of any transfers between funds.

From Fund (Name)	To Fund (Name)	Reason	Amount
Pentillie Path	General Fund	to cover maintenance costs as agreed	120

Note 14 Transactions with related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.

14.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £
		None	None

14.2 Loans

Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties			None	None
Due from trustees and related parties			None	None

14.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £
			None	None

TAMAR COMMUNITY TRUST

England & Wales - Charity number 1132513

Accounts

Tamar Community Trust

Charity Number : 1132513

Unaudited accounts for the Year ended 30 April 2023

D. M. Batten
Kingfisher House
14, Truro Road
Lanivet
Cornwall
PL30 5HF

Tamar Community Trust

Charity Number : 1132513

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TAMAR COMMUNITY TRUST

Charity Number: 1132513

TRUSTEES ANNUAL REPORT for Year Ending 30 April 2023

OBJECTIVES AND ACTIVITIES

The objects of the charity are to promote sustainable development within the Tamar Valley in Cornwall for the benefit of the local community but with particular reference to the preservation, conservation and protection of the environment and historic places. This includes educating the public on environmental matters and the history of the Tamar Valley.

The charity, by using volunteers, maintains for the benefit of the public various local areas of woodland, footpaths and environmentally or historically important areas. Information regarding these areas is provided through signage and the website. The Trustees have always had regard to the Charity Commission's requirements for public benefit. Small grants may be made to local groups furthering the objectives of the charity.

ACHIEVEMENTS AND PERFORMANCE

Funding is obtained through grants and payments from local authorities, statutory bodies and other charities to carry out the charity's work.

The Trust continues to be involved in the Calstock Walkway and Wetlands Project and has acquired a 99 year lease of an 11 hectare intertidal habitat. This is developing into a haven for wildlife and is much appreciated, not only by the professionals who monitor the site for scientific purposes, but also by the wider public using the bridge and footpath. Maintenance and development of this area is to be funded by a 20 year Countryside Stewardship Higher Level grant. Funds received for the Calstock site still remain as a reserve against future expenditure.

Much work has also been carried out on the Wacker Quay site and footpath. This is an outstandingly beautiful area and one where the public is able to have immediate access to the River Lynher.

This year the Trust has taken over the assets of a small local charity, resulting in two small reserved funds in connection with Dormice and Daffodils. The objects of this charity will now be continued by the Trust.

FINANCIAL REVIEW

At the end of the financial period the Charity had received income of £37,828 of which £31,209 had been spent, giving an operating surplus of £6,619. The fixed assets had a book value of £11,199, the cash at bank was £52,136 with debtors of £1,325. With the fund retained against future expenditure on the footpath and walkway of £12,080 and the restricted funds of £3,448, this leaves a balance of £25,837 representing the Trust's reserves for its ongoing activities. Reserves are held to enable the Trust to meet its liabilities in a timely manner (cash flow) and to make some provision for unforeseen circumstances.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is a Charitable Incorporated Organisation (CIO) and governed by its constitution.

Trustees are recruited from interested and appropriately qualified and/or local people. They are elected for a 3 year term by the existing trustees. No external body has a right to appoint a trustee.

REFERENCE AND ADMINISTRATIVE DETAILS

The charity is TAMAR COMMUNITY TRUST Charity Number for England and Wales 1132513, The Registered office and principal office address is Tamar Valley Centre, Cemetery Road, Drakewalls, Gunnislake PL18 9FE

Trustees on the date hereof and those who served during part of the reporting period:

Name	Office	Appointment	Resignation
Richard Ian Davies		7 December 2022	
Fleur Louise Forer			
Michael John Francis			
William Patrick Gould	Treasurer		7 December 2022
Elizabeth Jane Keily	Chair		
David Lane			7 December 2022
Kenneth Ian Mitchell		19 July 2023	
Susan Ann Morris	Treasurer	7 December 2022	1 March 2023
Christopher John Smart			
Timothy Barlow Stapleton		7 December 2022	
Peter R G Thompson			
David John Wallis			
Gillian Philippa White	Treasurer and Secretary		

EXEMPTIONS FROM DISCLOSURE

None

FUNDS HELD AS CUSTODIAN TRUSTEE ON BEHALF OF OTHERS

None

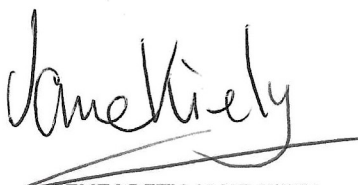
The charity is a public benefit entity, there are no material uncertainties about the charity's ability to continue and this report is SORP compliant

DECLARATIONS

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)



Full name(s)

ELIZABETH JANE KIELY

Position

Chair



GILLIAN PHILIPPA WHITE

Secretary

Date 16th August 2023

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees

Tamar Community Trust

On accounts for the year ended

30 April 2023

**Charity no
(if any)**

1132513

Set out on pages

6 to 20

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30 / 04 / 2023

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

** Please delete the words in the brackets if they do not apply.*

Signed:



Date:

16 August 2023

Name:

Danny Martin Batten

Relevant professional qualification(s) or body (if any):

FCPFA

Address:

14 Truro Road
Lanivet
Cornwall PL30 5HF

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

[Empty box for disclosure details]



Tamar Community Trust			Charity No (if any)	1132513	CC17a
Annual accounts for the period					
Period start date	01-May-22	To	Period end date	30-Apr-23	

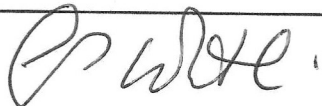
Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Restricted			Total this year £	Total last year £
			Unrestricted funds £	income funds £	Endowment funds £		
			F01	F02	F03	F04	F05
Incoming resources (Note 3)							
Incoming resources from generated funds							
Voluntary income		S01	6,928	3,448	-	10,376	-
Activities for generating funds		S02	-	-	-	-	-
Investment income		S03	-	-	-	-	-
Incoming resources from charitable activities							
		S04	27,452	-	-	27,452	361,524
Other incoming resources							
		S05	-	-	-	-	-
Total incoming resources			34,380	3,448	-	37,828	361,524
Resources expended (Notes 4-8)							
Costs of Generating Funds							
Costs of generating voluntary income		S07	-	-	-	-	-
Fundraising trading costs		S08	-	-	-	-	-
Investment management costs		S09	-	-	-	-	-
Charitable activities							
		S10	30,188	-	-	30,188	347,871
Governance costs							
		S11	1,021	-	-	1,021	1,426
Other resources expended							
		S12	-	-	-	-	-
Total resources expended			31,209	-	-	31,209	349,297
Net incoming/(outgoing) resources before transfers			3,171	3,448	-	6,619	12,227
Gross transfers between funds			-	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)			3,171	3,448	-	6,619	12,227
Other recognised gains/(losses)							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Gains and losses on investment assets		S18	-	-	-	-	-
Net movement in funds			3,171	3,448	-	6,619	12,227
Total funds brought forward			34,746	-	-	34,746	22,519
Total funds carried forward			37,917	3,448	-	41,365	34,746

Section B Balance sheet

Note	Restricted			Total this year	Total last year
	Unrestricted funds	income funds	Endowment funds		
	£	£	£		
	F01	F02	F03	F04	F05
Fixed assets					
Tangible assets (Note 9)	11,199	-	-	11,199	1,843
Investments (Note 10)	-	-	-	-	-
Total fixed assets	11,199	-	-	11,199	1,843
Current assets					
Stock and work in progress	-	-	-	-	-
Debtors (Note 11)	1,325	-	-	1,325	-
(Short term) investments	-	-	-	-	-
Cash at bank and in hand	52,136	-	-	52,136	61,810
Total current assets	53,461	-	-	53,461	61,810
Creditors: amounts falling due within one year (Note 12)	23,295	-	-	23,295	28,907
Net current assets/(liabilities)	30,166	-	-	30,166	32,903
Total assets less current liabilities	41,365	-	-	41,365	34,746
Creditors: amounts falling due after one year (Note 12)	-	-	-	-	-
Provisions for liabilities and charges	-	-	-	-	-
Net assets	41,365	-	-	41,365	34,746
Funds of the Charity					
Unrestricted funds	37,917			37,917	-
	-			-	-
Restricted income funds (Note 13)		3,448		3,448	34,746
Endowment funds (Note 13)			-	-	-
Total funds	37,917	3,448	-	41,365	34,746

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Mrs G P White	16-Aug-23

Section C**Notes to the accounts****Note 1 Basis of preparation**

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with*

✓

 Accounting Standards;
- or

 Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick “Accounting Standards”;
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick “Financial Reporting Standards for Smaller Enterprises (FRSSE)”.

** - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year .

§ if no changes have been made to accounting policies then delete these words.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years (§§ except for the following).

Give details in this box of any material changes that have been made.

§§ if no changes have been made to accounts for previous periods then delete these words.

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> • the charity becomes entitled to the resources; • the trustees are virtually certain they will receive the resources; and • the monetary value can be measured with sufficient reliability.
Incoming resources with related expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
Contractual income and performance related grants	This is only included in the SoFA once the related goods or services have been delivered.
Gifts in kind	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
Donated services and facilities	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Investment income	This is included in the accounts when receivable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Governance costs	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
Support Costs	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
Investments	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
Stocks and work in progress	These are valued at the lower of cost or market value.

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM THOSE
ABOVE**

Note 3 Analysis of incoming resources

Incoming resources may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Voluntary income	Individual Donations	375	-
	Tamar Valley TLC - unrestricted	6,553	-
	Tamar Valley TLC - restricted	3,448	-
		-	-
	Total	10,376	-
Activities for generating funds		-	-
		-	-
		-	-
		-	-
	Total	-	-
Investment income		-	-
		-	-
		-	-
		-	-
	Total	-	-
Incoming resources from charitable activities	Charitable Activities	13,225	324,932
	Government Grants	14,227	31,592
	Other Grants	-	5,000
		-	-
	Total	27,452	361,524

Section C**Notes to the accounts****(cont)****Note 4 Analysis of resources expended**

Resources expended may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Costs of generating voluntary income		-	-
		-	-
		-	-
		-	-
	Total	-	-
Fundraising trading costs		-	-
		-	-
		-	-
		-	-
	Total	-	-
Investment management costs		-	-
		-	-
	Total	-	-
Charitable activities	Environmental Repairs and Maintenance	25,786	14,410
	Rent, Rates & Insurances	1,102	1,220
	Vehicle Depreciation	2,800	461
	Contribution to the Tamara Project	500	500
	Bridge Construction	-	331,280
Total	30,188	347,871	
Governance costs	Independent Examiner's Fee	950	1,000
	Government Charges	71	-
	Administration Charges	-	426
	Total	1,021	1,426

Section C **Notes to the accounts** **(cont)**

Note 5 **Support Costs**

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	-	-	-	-

Note 6 **Details of certain items of expenditure**

6.1 Trustee expenses

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
None	None
£ None	£ None

6.2 Fees for examination or audit of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £
950	1000

Section C

Notes to the accounts

(cont)

Note 7 Paid employees

Please complete this note if the charity has any employees.

7.1 Staff Costs

	This year £	Last year £
Gross wages, salaries and benefits in kind	-	-
Employer's National Insurance costs	-	-
Pension costs	-	-
Total staff costs	-	-

7.2 Average number of full-time equivalent employees in the year

	This year Number	Last year Number
The parts of the charity in which the employees work	Fundraising	-
	Charitable Activities	-
	Governance	-
	Other	-
Total	-	-

7.3 Defined contribution pension scheme

Please complete if a defined contribution pension scheme is operated.

Brief details of the scheme

--

	This year £	Last year £
The costs of the scheme to the charity for the year		
The amount of any contributions outstanding at the year end		
The amount of any contributions prepaid at the year end		

Note 9 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

9.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	-	-	4,500	-	-	4,500
Additions	-	-	13,999	-	-	13,999
Revaluations	-	-	-	-	-	-
Disposals	-	-	4,500	-	-	4,500
Transfers *	-	-	-	-	-	-
Balance carried forward	-	-	13,999	-	-	13,999

9.2 Accumulated depreciation and impairment provisions

**Basis	SL or RB	SL or RB	RB	SL or RB	SL or RB
** Rate			20%		

Balance brought forward	-	-	2,657	-	-	2,657
Depreciation charge for year	-	-	2,800	-	-	2,800
Impairment provisions	-	-	243	-	-	243
Revaluations	-	-	-	-	-	-
Disposals	-	-	2,900	-	-	2,900
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	2,800	-	-	2,800

9.3 Net book value

Brought forward	-	-	1,843	-	-	1,843
Carried forward	-	-	11,199	-	-	11,199

9.4 Revaluation

If any fixed assets have been revalued please give details of the valuer and method of valuation

--

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Note 11 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

Analysis of debtors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	-	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	1,325	-	-	-
Prepayments and accrued income	-	-	-	-
Total	1,325	-	-	-

Note 12 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

12.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	23,295	28,907	-	-
Accruals and deferred income	-	-	-	-
Total	23,295	28,907	-	-

12.2 Security over assets

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.

--

Note 13 Endowment and restricted income funds

Please complete this section if the charity has any endowment or restricted income funds.

13.1 Funds held

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).

Fund Name	Type PE, EE or R	Purpose and Restrictions

13.2 Movements of major funds

Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total Funds	-	-	-	-	-	-

13.3 Transfers between funds

Please give details of any transfers between funds.

From Fund (Name)	To Fund (Name)	Reason	Amount

Note 14 Transactions with related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.

14.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £
		None	None

14.2 Loans

Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties			None	None
Due from trustees and related parties			None	None

14.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £
			None	None

TAMAR COMMUNITY TRUST

England & Wales - Charity number 1132513

Accounts

TAMR COMMUNITY TRUST

Charity Number: 1132513

TRUSTEES ANNUAL REPORT for Year Ending 30 April 2022

OBJECTIVES AND ACTIVITIES

The purposes of the charity are to promote sustainable development within the Tamar Valley in Cornwall for the benefit of the local community but with particular reference to the preservation, conservation and protection of the environment. This includes educating the public on environmental matters and the history of the Tamar Valley.

The charity, through the use of volunteers, maintains for the benefit of the public various local areas of woodland, footpaths and environmentally or historically important areas. Information regarding these areas is provided through signage and the website. The Trustees have always had regard for the Charity Commission's requirements for public benefit. Small grants may be made to local groups furthering the objectives of the charity.

ACHIEVEMENTS AND PERFORMANCE

Funding is obtained through grants from local authorities, statutory bodies and other charities to carry out the charity's work.

This year has involved a strong association with the Environment Agency, Cornwall Council, Calstock Parish Council and other local organisations to facilitate a local flood prevention scheme, together with the related activities of establishing a wetlands area and the preservation of an important footpath. Considerable funds have been channelled through the Charity to construct the essential bridge but this an exceptional occurrence. The scheme is an ongoing operation and has involved the acquisition of a Lease of the inter-tidal habitat, which will be the subject of preservation and monitoring into the future. The footpath is well used both locally and by the public at large and gives an important insight into local wildlife.

FINANCIAL REVIEW

At the end of the financial period the Charity had received income of £361,524 of which £349,297 had been spent, giving an operating surplus of £12,227. The fixed assets had a book value of £1,843, the cash at bank was £61,810 with outstanding creditors of £28,907.

After taking account of outstanding creditors, cash reserves amounted to £32,903 at 30th April 2022. Of this £17,080 related to unspent monies received from 3rd parties for the construction of the walkway at Calstock. The Trustees are aware of future maintenance requirements of the bridge and associated pathway so whilst there is no requirement to return this money and no stipulation as to how it should be spent the Trustees are mindful to 'set-aside' this money for the time being. This leaves a balance of £15.823 representing the Trust's reserves for its ongoing activities.

Reserves are held to enable the Trust to meet its liabilities in a timely manner (cash flow) and to make some provision for unforeseen circumstances.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is a company limited by guarantee and governed by its memorandum and articles of association

Trustees/Directors are recruited from interested and appropriately qualified and/or local people and are elected by the existing trustees. No external body has a right to appoint a trustee.

REFERENCE AND ADMINISTRATIVE DETAILS

The charity is TAMAR COMMUNITY TRUST Charity Number for England and Wales 1132513, Company Registration Number 06872078.

The Registered office and principal office address is Tamar Valley Centre, Cemetery Road, Drakewalls, Gunnislake PL18 9FE

Directors/Trustees on the date hereof and those who served during part of the reporting period

Name	Office	Appointment	Resignation
Jennifer R Coleman		17 Sept 2021	9 Feb 2022
Nigel Coulson-Stevens			8 Dec 2021
Fleur Forer			
Michael Francis		17 Sept 2021	
William Patrick Gould	Treasurer		
Jane Keily	Chair		
David Lane			
Robert Peter Sainsbury			25 May 2022
Christopher Smart		17 Sept 2021	
Rosemary Teverson			17 Sept 2021
Peter R G Thompson			
David Wallis		17 Sept 2021	
Gillian P White	Secretary	17 Sept 2021	

EXEMPTIONS FROM DISCLOSURE

None

FUNDS HELD AS CUSTODIAN TRUSTEE ON BEHALF OF OTHERS

None

The charity is a public benefit entity, there are no material uncertainties about the charity's ability to continue and this report is SORP compliant

DECLARATIONS

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)



Full name(s)

JANE KIELY

GILLIAN PHILIPPA WHITE

Position

Chair

Secretary

Date

26/10/22



Section A Independent Examiner's Report

Report to the trustees/ members of

Charity Name TAMAN Community Trust.

On accounts for the year ended

30 April 2022 Charity no (if any) 1132513

Set out on pages

SOFA (Page 1) to Page 22. (remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30 April 2022.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [] if not applicable. ACCA

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
• the accounts did not accord with the accounting records; or
• the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

* Please delete the words in the brackets if they do not apply.

Signed: [Signature]

Date: 26/10/22

Name: EMMA DAWLER

Relevant professional qualification(s) or body

ACCA

(if any):

Address:

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

TAMAR COMMUNITY TRUST		Charity No	1132513
		Company No	6872078
Annual accounts for the period			
Period start date	01/05/2022	To	Period end date
			30/04/2022

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Income (Note 3)						
Income and endowments from:						
Donations and legacies	S01	-	-	-	-	-
Charitable activities	S02	361,524	-	-	361,524	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	361,524	-	-	361,524	-
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	348,836	-	-	348,836	-
Separate material expense item	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	348,836	-	-	348,836	-
Net income/(expenditure) before tax for the reporting period						
Tax payable	S13	12,688	-	-	12,688	-
	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)						
Net gains/(losses) on investments	S15	12,688	-	-	12,688	-
	S16	-	-	-	-	-
Net income/(expenditure) Extraordinary items						
	S17	12,688	-	-	12,688	-
	S18	-	-	-	-	-
Transfers between funds						
	S19	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
Net movement in funds	S22	12,688	-	-	12,688	-
Reconciliation of funds:						
Total funds brought forward	S23	-	-	-	-	-
Total funds carried forward	S24	12,688	-	-	12,688	-

Section B

Balance sheet

		Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	1,843	-	-	1,843	2,304
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	1,843	-	-	1,843	2,304
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	-	-	-	-	-
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	61,810	-	-	61,810	95,578
Total current assets		B10	61,810	-	-	61,810	95,578
Creditors: amounts falling due within one year	(Note 20)	B11	28,907	-	-	28,907	75,363
Net current assets/(liabilities)		B12	32,903	-	-	32,903	20,215
Total assets less current liabilities		B13	34,746	-	-	34,746	22,519
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	34,746	-	-	34,746	22,519
Funds of the Charity							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	-	-	-	-
Unrestricted funds		B19	34,746	-	-	34,746	22,519
Revaluation reserve		B20	-	-	-	-	-
Fair value reserve		B21	-	-	-	-	-
Total funds		B22	34,746	-	-	34,746	22,519

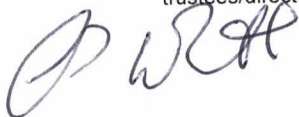
The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors



Print Name	Date of approval dd/mm/yyyy
GILLIAN PHILIPPA WHITE	26/10/2022

Signature of director authenticating accounts being sent to
Companies House

Signature	Date dd/mm/yyyy
	Print name

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with* the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with* the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

not applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

not applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

Yes*

No*

* -Tick as appropriate

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	

(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.	
--	--

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

(i) the nature of any changes;	
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	
(iii) where practicable, the effect of the change in one or more future periods.	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

(i) the nature of the prior period error;	
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

--

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated		
<i>Adjustments:</i>		
Fund balance as restated	_____	_____

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of period £
Net income/(expenditure) as previously stated	
<i>Adjustments:</i>	
Previous period net income/(expenditure) as restated	_____

Note 2

Accounting policies

2.2 INCOME

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Government grants

The charity has received government grants in the reporting period

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Donated goods

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

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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'.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Support costs

The charity has incurred expenditure on support costs.

Yes*	No*	N/a*
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Income from interest.

This is included in the accounts when receipt is probable and the amount receivable can

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

royalties and dividends	be measured reliably.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes*	No*	N/a*
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes*	No*	
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
2.3 EXPENDITURE AND LIABILITIES				
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes*	No*	N/a*
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Deferred income	No material item of deferred income has been included in the accounts.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
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	Yes*	No*	N/a*
	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Basic financial instruments		Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
2.4 ASSETS				
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least			
	They are valued at cost.	Yes*	No*	N/a*
Intangible fixed assets	The depreciation rates and methods used are disclosed in note 14.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.	Yes*	No*	N/a*
Heritage assets	They are valued at cost.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.	Yes*	No*	N/a*
Investments	They are valued at cost.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes*	No*	N/a*
	Investments held for resale or pending their sale and cash and cash equivalents with a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes*	No*	N/a*

maturity date of less than 1 year are treated as current asset investments

<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
-------------------------------------	-------------------------------------	-------------------------------------

Stocks and work in progress

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

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

They are valued at fair value except where they qualify as basic financial instruments.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

--

Note 3

Income

Analysis of income

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:					
Donations and gifts	-	-	-	-	-
Gift Aid	-	-	-	-	-
Legacies	-	-	-	-	-
General grants provided by government/other charities	361,524	-	-	361,524	31,740
Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
Donated goods, facilities and services	-	-	-	-	-
Other	-	-	-	-	-
Total	361,524	-	-	361,524	31,740
Charitable activities:					
	-	-	-	-	-
	-	-	-	-	-
Other	-	-	-	-	-
Total	-	-	-	-	-
Other trading activities:					
	-	-	-	-	-
	-	-	-	-	-
Other	-	-	-	-	-
Total	-	-	-	-	-
Income from investments:					
Interest income	-	-	-	-	-
Dividend income	-	-	-	-	-
Rental and leasing income	-	-	-	-	-
Other	-	-	-	-	-
Total	-	-	-	-	-
Separate material item of income					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total	-	-	-	-	-
Other:					
Conversion of endowment funds into income	-	-	-	-	-
Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
Gain on disposal of a programme related investment	-	-	-	-	-
Royalties from the exploitation of intellectual property rights	-	-	-	-	-
Other	-	-	-	-	-
Total	-	-	-	-	-
TOTAL INCOME	361,524	-	-	361,524	31,740

Other information:

All income in the prior year was unrestricted except for:
(please provide description and amounts)

not applicable

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

not applicable

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

not applicable

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

not applicable

This year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

not applicable

Last year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

not applicable

Note 4 Analysis of receipts of government grants

	Description	This year £
Environment Agency	towards bridge construction	313,360
Cornwall Council	towards bridge construction	30,000
Tamar Valley AONB	work on trails and woodland	1,287
West Devon B C	work on trails and woodland	10,275
Antony Parish Council	work on trails and woodland	300
Cornwall Council	work on trails and woodland	1,297
Rural Payments Agency	work on trails and woodland	5
	Total	356,524

	Description	Last year £
Environment Agency	towards bridge construction	6,640
Cornwall Council	SBBR-Covid	10,000
West Devon B C	work on trails and woodland	10,275
Antony Parish Council	work on trails and woodland	300
Cornwall Council	work on trails and woodland	4,520
Rural Payments Agency	work on trails and woodland	5
	Total	31,740

	This year	Last year
<i>Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.</i>		

	This year	Last year
<i>Please give details of other forms of government assistance from which the charity has directly benefited.</i>		

Section C**Notes to the accounts****Note 10** **Details of certain types of expenditure****Note 10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
1,000	773
-	-
-	-
-	-

Last year:

13.3 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs £	Total £
Activity or project 1	-	-	-	-
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
Total	-	-	-	-

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.4 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

Yes	Please provide details of charity's URL.
No	Provide details below

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		-
Other unanalysed grants		-
TOTAL GRANTS PAID		-

Section C

Notes to the accounts

(cont)

Note 14 Tangible fixed assets*Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	4,500	-	4,500
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	4,500	-	4,500

14.2 Depreciation and impairments

**Basis	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL or RB	SL or RB
** Rate			20%		
At beginning of the year	-	-	2,196	-	2,196
Disposals	-	-	-	-	-
Depreciation	-	-	461	-	461
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	2,657	-	2,657

14.3 Net book value

Net book value at the beginning of the year	-	-	2,304	-	2,304
Net book value at the end of the year	-	-	1,843	-	1,843

14.4 Impairment

This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.

This year

Last year

-	-

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

This year	Last year
£	£
-	-
-	-

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also

Note 15 Intangible assets*Please complete this note if the charity has any intangible assets***15.1 Cost or valuation**

	Research & development £	Patents and trademarks £	Other £	Total £
At beginning of the	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					
At beginning of the	-	-	-	-	
Disposals	-	-	-	-	
Amortisation	-	-	-	-	
Impairment	-	-	-	-	
Transfers*	-	-	-	-	
At end of year	-	-	-	-	

15.3 Net book value

Net book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

15.4 Accounting policy*Please disclose the accounting policy for intangible fixed assets including:**Reasons for choosing amortisation rates**Policies for the recognition of any capital development*

15.5 Impairment

This year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

Last year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

15.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation
the name of independent valuer, if applicable
the methods applied

the carrying amount that would have been recognised had the assets been carried under the cost model.

This year	Last year

15.7 Other disclosures

- (i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.*
- (ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.*
- (iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.*
- (iv) State the amount of research and development expenditure recognised as expenditure in the year.*
- (v) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.*
- (vi) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.*

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	446	6,153	-	-
Other creditors	28,461	69,210	-	-
Total	28,907	75,363	-	-

20.2 Deferred income

Please complete this note if the charity has deferred

Please explain the reasons why income is deferred.

	This year	Last year

Movement in deferred income account

Balance at the start of the reporting period
 Amounts added in current period
 Amounts released to income from previous periods
 Balance at the end of the reporting period

	This year £	Last year £
	-	-
	-	-
	-	-
	-	-

Section C**Notes to the accounts****(cont)****Note 24 Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
-	-
61,810	95,578
-	-
61,810	95,578

TAMAR COMMUNITY TRUST

England & Wales - Charity number 1132513

Accounts

REGISTERED NUMBER: 06872078 (England and Wales)

**Report of the Directors and
Unaudited Financial Statements for the Year Ended 30 April 2021
for
Tamar Community Trust**

Wills Bingley Limited
Chartered Accountants
St Denys House
22 East Hill
St. Austell
Cornwall
PL25 4TR

Tamar Community Trust

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Tamar Community Trust

Company Information for the Year Ended 30 April 2021

Directors:

R Sainsbury
Ms J Keily
Mrs F Forer
D Lane
Mrs R Teverson
N Coulson-Stevens
P Gould
P G R Thompson

Secretary:

MJ Jewell

Registered office:

Tamar Valley Centre
Cemetery Road
Drakewalls
Gunnislake
Cornwall
PL18 9FE

Registered number:

06872078 (England and Wales)

Accountants:

Wills Bingley Limited
Chartered Accountants
St Denys House
22 East Hill
St. Austell
Cornwall
PL25 4TR

Tamar Community Trust

Report of the Directors for the Year Ended 30 April 2021

The directors present their report with the financial statements of the company for the year ended 30 April 2021.


Directors

The directors shown below have held office during the whole of the period from 1 May 2020 to the date of this report.

R Sainsbury
Ms J Keily
Mrs F Forer
D Lane
Mrs R Teverson
N Coulson-Stevens
P Gould
P G R Thompson

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

On behalf of the board:



.....
P Gould - Director

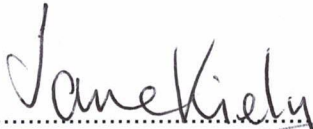
Date: 17.9.2021
.....

**Directors' Responsibilities Statement
on the Unaudited Financial Statements of
Tamar Community Trust**

We confirm that as directors we have met our duty in accordance with the Companies Act 2006 to:

- ensure that the company has kept proper accounting records;
- prepare financial statements which give a true and fair view of the state of affairs of the company as at 30 April 2021 and of its surplus for that period in accordance with United Kingdom Generally Accepted Accounting Practice; and
- follow the applicable accounting policies, subject to any material departures disclosed and explained in the notes to the financial statements.

ON BEHALF OF THE BOARD:



.....
Ms J Keily - Director

Date: 17.9.2021
.....

Independent Report to the Trustees of Tamar Community Trust

Responsibility and basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30 April 2021.

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the Requirements of the Charities Act ("the Act").

I report in respect of my examination of the Trust's accounts carried out in accordance with the Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act;
or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Sean Mitchell FCCA
Wills Bingley Limited
Chartered Accountants
St Denys House
22 East Hill
St. Austell
Cornwall
PL25 4TR

Date:

Tamar Community Trust

Income Statement for the Year Ended 30 April 2021

	Notes	30/4/21 £	30/4/20 £
Turnover		31,740	14,191
Administrative expenses		<u>21,958</u>	<u>15,468</u>
Operating surplus/(deficit) and Surplus/(deficit) before taxation		9,782	(1,277)
Tax on surplus/(deficit)		<u>-</u>	<u>-</u>
Surplus/(deficit) for the financial year		<u>9,782</u>	<u>(1,277)</u>

The notes form part of these financial statements

**Balance Sheet
30 April 2021**

	Notes	30/4/21		30/4/20	
		£	£	£	£
Fixed assets					
Tangible assets	4		2,304		2,880
Current assets					
Debtors	5	-		3,262	
Cash at bank		<u>95,578</u>		<u>7,228</u>	
		95,578		10,490	
Creditors					
Amounts falling due within one year	6	<u>75,363</u>		<u>633</u>	
Net current assets			<u>20,215</u>		<u>9,857</u>
Total assets less current liabilities			<u>22,519</u>		<u>12,737</u>
Reserves					
Income and expenditure account			<u>22,519</u>		<u>12,737</u>
			<u>22,519</u>		<u>12,737</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2021 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

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

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Directors and authorised for issue on 17.9.2021 and were signed on its behalf by:


.....
Ms J Keily - Director

The notes form part of these financial statements

Tamar Community Trust

Notes to the Financial Statements for the Year Ended 30 April 2021

1. Statutory information

Tamar Community Trust is a private company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. Accounting policies

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

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

Plant and machinery etc - 20% on reducing balance

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to surplus or deficit on a straight line basis over the period of the lease.

3. Operating surplus/(deficit)

The operating surplus (2020 - operating deficit) is stated after charging:

	30/4/21	30/4/20
	£	£
Depreciation - owned assets	<u>576</u>	<u>720</u>

Tamar Community Trust

**Notes to the Financial Statements - continued
for the Year Ended 30 April 2021**

4.	Tangible fixed assets		Plant and machinery etc £
	Cost		
	At 1 May 2020 and 30 April 2021		<u>4,500</u>
	Depreciation		
	At 1 May 2020		1,620
	Charge for year		<u>576</u>
	At 30 April 2021		<u>2,196</u>
	Net book value		
	At 30 April 2021		<u>2,304</u>
	At 30 April 2020		<u>2,880</u>
5.	Debtors: amounts falling due within one year	30/4/21	30/4/20
		£	£
	Other debtors	<u>-</u>	<u>3,262</u>
6.	Creditors: amounts falling due within one year	30/4/21	30/4/20
		£	£
	Taxation and social security	6,153	-
	Other creditors	<u>69,210</u>	<u>633</u>
		<u>75,363</u>	<u>633</u>

TAMAR COMMUNITY TRUST

**Detailed Income and Expenditure Account for
the Year Ended 30 April 2021**

	30/04/2021		30/04/2020	
	£	£	£	£
Turnover				
Rural Payments Agency	5		6	
West Devon Borough Council	10,275		10,275	
Antony Parish Council	300		300	
Tamar Valley AONB	-		1,000	
Cornwall Council	10,000		-	
Works at Okel Tor	1,600		1,917	
Works at South Hooe	2,920		693	
Environment Agency	6,640		-	
		31,740		14,191
 Expenditure				
Rent	310		289	
Training Volunteers	-		1,598	
Rates	389		383	
Community Events	7,469		4,951	
Calstock Walkway	5,140		1,500	
Insurance	521		521	
Motor Expenses	1,822		1,724	
Other Works	3,920		2,858	
Administration Charges	538		274	
Accountancy	773		650	
Contribution to Tamara Project	500		-	
		21,382		14,748
		10,358		(557)
 Depreciation				
Motor Vehicles		576		720
Net Surplus/(Deficit)		9,782		(1,277)

This page does not form part of the statutory financial statements