

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

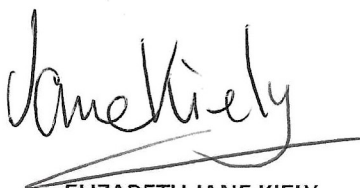
The charity is a public benefit entity, there are no material uncertainties about the charity's ability to continue and this report is SORP compliant

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.



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	

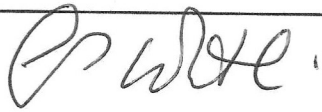
Section A Statement of financial activities

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		S06	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		S13	31,209	-	-	31,209	349,297
Net incoming/(outgoing) resources before transfers		S14	3,171	3,448	-	6,619	12,227
Gross transfers between funds		S15	-	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)		S16	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		S19	3,171	3,448	-	6,619	12,227
Total funds brought forward		S20	34,746	-	-	34,746	22,519
Total funds carried forward		S21	37,917	3,448	-	41,365	34,746

Section B Balance sheet

	Note	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£	£	£	£	£
		F01	F02	F03	F04	F05
Fixed assets						
Tangible assets (Note 9)	B01	11,199	-	-	11,199	1,843
	B02	-	-	-	-	-
Investments (Note 10)	B03	-	-	-	-	-
Total fixed assets	B04	11,199	-	-	11,199	1,843
Current assets						
Stock and work in progress	B05	-	-	-	-	-
Debtors (Note 11)	B06	1,325	-	-	1,325	-
(Short term) investments	B07	-	-	-	-	-
Cash at bank and in hand	B08	52,136	-	-	52,136	61,810
Total current assets	B09	53,461	-	-	53,461	61,810
Creditors: amounts falling due within one year (Note 12)	B10	23,295	-	-	23,295	28,907
Net current assets/(liabilities)	B11	30,166	-	-	30,166	32,903
Total assets less current liabilities	B12	41,365	-	-	41,365	34,746
Creditors: amounts falling due after one year (Note 12)	B13	-	-	-	-	-
Provisions for liabilities and charges	B14	-	-	-	-	-
Net assets	B15	41,365	-	-	41,365	34,746
Funds of the Charity						
Unrestricted funds	B16	37,917			37,917	-
	B17	-			-	-
Restricted income funds (Note 13)	B18		3,448		3,448	34,746
Endowment funds (Note 13)	B19			-	-	-
Total funds	B20	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)
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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	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)
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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)
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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

The parts of the charity in which the employees work	This year Number	Last year Number
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

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	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		

Section C	Notes to the accounts	(cont)
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Note 8 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

8.1 Total value of grants

Purpose for which grants made	Grants to institutions Total amount £	Grants to individuals Total amount £
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

8.1 Grantmaking costs

If the charity's accounts are prepared on the "activity basis" please give details of any support cost associated with grantmaking. Please enter "Nil" if the charity does not identify and/or allocate support costs.

Support costs of grantmaking

£

8.3 Grants made to institutions

If the charity has made grants to particular institutions that are material in the context of its grantmaking please give details of the institution supported, purpose of the grant and total paid to each institution listed. Sufficient information should be given to provide a reasonable understanding of the range of institutions supported.

Names of institutions	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions		-

Section C
Notes to the accounts
(cont)
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

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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.

Section C	Notes to the accounts	(cont)
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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**

Trade debtors

Amounts due from subsidiary and associated undertakings

Other debtors

Prepayments and accrued income

Total

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
-	-	-	-
-	-	-	-
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**

Loans and overdrafts

Trade creditors

Amounts due to subsidiary and associated undertakings

Other creditors

Accruals and deferred income

Total

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
-	-	-	-
-	-	-	-
-	-	-	-
23,295	28,907	-	-
-	-	-	-
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.*

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Section C	Notes to the accounts	(cont)
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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

Note 15	Additional Disclosures
The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.	