KINGDON HOUSE COMMUNITY ASSOCIATION

England & Wales · Charity number 1152091

Details

Other names	KHCA
Status	Registered
Legal form	Charitable company
Company number	08490544
Registered	2013-05-17
Register	View on the Charity Commission register

Contact

Address	Kingdon House Community Association Kingdon House Pym Street Tavistock PL19 0AW
Phone	01822615259
Email	info@khcommunityassociation.org.uk
Website	http://www.khcommunityassociation.org.uk

Activities

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

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Activities: Manage and maintain Kingdon House Community Association for the benefit of all the residents of Tavistock and District

Classification

- **How:** Provides Buildings/facilities/open Space, Other Charitable Activities
- **What:** General Charitable Purposes, Arts/culture/heritage/science
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Cornwall
- Devon

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£32,146	£37,615	-	-
2024-04-30	£33,019	£38,496	-	-
2023-04-30	£32,605	£31,367	-	-
2022-04-30	£40,667	£32,608	-	-
2021-04-30	£25,099	£48,994	-	-

Trustees

Name	Role	Appointed
Peter Jones	Chair	2014-01-27
Corinne Janet Smith		2024-09-06
JOHN CHARLES DIXON		2025-07-31
JOHN HOUGHTON		2018-01-25
Stephen John Whettem		2023-03-01
Trevor Alastair Munro		2025-09-05

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KINGDON HOUSE COMMUNITY ASSOCIATION

England & Wales - Charity number 1152091

Accounts

Kingdon House Community Association

Charity No. 1152091

Company No. 08490544

Trustees' report and Unaudited Accounts

For the year ended

30 April 2025

Kingdon House Community Association
Year ended 30 April 2025

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Kingdon House Community Association
Year ended 30 April 2025

Trustees' Annual Report

The Trustees, who are also Directors of the charity for the purposes of the Companies Act 2006, Present their report with the unaudited Financial statements of the charity for the year ended 30 April 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 08490544
Charity Registered No. 1152091

Principal Office

Kingdon House, Pym Street, Tavistock, PL19 0AW

Directors and Trustees

The Directors of the charitable company are its Trustees for the purpose of charity law.
The following Directors and Trustees served during the year:-

D Boyer	
R L Farrant	Resigned 30 June 2024
J Houghton	
A Johnson	
P A D Jones	
G Loving	Appointed 5 September 2024
C Smith	Appointed 6 September 2024
M W Taylor	Resigned 3 April 2025
S A Walker	Appointed 6 September 2024
S J Whettem	
K Woodward	Resigned 6 September 2024

Accountants
BookBusters
Eureka House
Higher Downgate
Callington
PL17 8HL

Kingdon House Community Association
Year ended 30 April 2025

Trustees' Annual Report (continued)
Objectives and Activities:

The purpose of the charity as set out in its governing document is to promote the benefit of the inhabitants of Tavistock and district without distinction of sex or political, religious or other opinions by associating with the local authorities, voluntary organisations and inhabitants in a common effort to advance education and to provide facilities in the interest of social welfare, for recreation and leisure time for the said inhabitants.

The main activities undertaken in relating to those purposes are the establishment of the Community Centre and maintenance management of the same.

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS102).

Approved by the Board on 4/12/25 ..... And signed on its behalf by

P A D Jones
Trustee

Kingdon House Community Association
Year ended 30 April 2025
Income & Expenditure Account

	Notes		Total Funds 2025 £		Total Funds 2024 £
Income from:					
Donations and legacies	3		0		1,025
Charitable activities	4		31,840		31,710
Investments	5		306		284
			32,146		33,019
Expenditure On:					
Charitable activities	6	(21,728)		(21,463)	
Other	7	(15,887)		(17,033)	
			(37,615)		(38,496)
Net income/(expenditure)			(5,469)		(5,477)
Reconciliation of funds					
Total funds brought forward	11		73,161		78,638
Total funds carried forward			67,692		73,161

All income and expenditure derive from continuing activities and are unrestricted funds.
The statement of financial activities includes all gains and losses recognised during the year.

The notes on pages 8 to 12 form part of these financial statements.

Kingdon House Community Association
Year ended 30 April 2025
Balance Sheet

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	8		44,540		44,724
			44,540		44,724
Current assets					
Debtors	9	2,922		2,922	
Cash and cash equivalents		20,990		26,275	
		23,912		29,197	
Creditor amounts falling due within one year	10	(760)		(760)	
Net Current Assets			23,152		28,437
			67,692		73,161
TOTAL ASSETS LESS CURRENT LIABILITIES					
Total Net Assets			67,692		73,161
CAPITAL AND RESERVES					
Unrestricted funds					
General reserves	11		67,692		73,161
Total Charity Funds			67,692		73,161

These accounts have neem prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.
For the year ended 30 April 2025 the company was entitled to exemption under section 477 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 a acknowledge their responsibilities for complying with the requirements of the companies Act 2006 with respect to accounting records and the preparation of accounts.
The financial statements were approved and authorised for issue by the Board on ...4/12/2025
and signed on their behalf by:

J. Houghton

J Houghton
Trustee

The notes on pages 8 to 12 form part of these financial statements.

Kingdon House Community Association
Year ended 30 April 2025
Statement of Cash Flows

	2025	2024
	£	£
Net cash generated from/(used in) operating activities (see below)	(5,591)	(5,822)
Cash flows from investing activities		
Purchase of tangible fixed assets	-	-
Interest received	306	284
Net cash flows from investing activities	306	284
Net increase/(decrease) in cash and cash equivalents	(5,285)	(5,538)
Cash and cash equivalents at 1 April	26,275	31,813
Cash and cash equivalents at 31 March	20,990	26,275
Cash flows from operating activities		
Surplus/(deficit) for the year	(5,469)	(5,477)
Depreciation of tangible fixed assets	184	246
Investment income	(306)	(284)
	(5,591)	(5,515)
Working capital adjustments:		
(Increase)/decrease in debtors	-	(317)
Increase/(decrease) in creditors	-	10
Net cash generated from/(used in) operating activities	(5,591)	(5,822)

Kingdon House Community Association
Year ended 30 April 2025

Notes to the Accounts

1. Accounting Policies

Basis of Preparation

The financial statements are prepared on a going concern basis, under the historical cost convention, as modified by certain assets measured at fair value through the income statement.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS1020)(effective 1 January 2015) - (Charities SORP(FRS102), the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Income

Income is derived from one class of business comprising charges for use of rooms.

Interest receivable and other Income

Interest receivable is recognised using the effective interest rate method.

Other income consists of dividend income, which is recognised when the right to receive payment is established, and the release of the social housing association grant (SHG), which is recognised on a systematic basis over the life of the asset.

Taxation

The charity is exempt from Corporation Tax on its Charitable activities.

Tangible Assets

Tangible assets are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes the original purchase price and costa directly attributable to bringing the asset to its working condition for its intended use.
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Fixtures, fittings and Equipment 25% reducing balance.

Freehold Investment Property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the statement of financial Activities as they arise.

Trade and other Debtors
Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents comprise cash in hand, deposits held with banks, and other short term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade and other creditors
Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.
Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Company Status
The company is a private company limited by guarantee and consequently does not have share capital.

	2025 £	2024 £
3. Information from donations and legacies		
Donations and fundraising	0	1025
4. Income and Charitable activities		
Community Room Hire	30889	30639
Grants Received	950	1071
	31839	31710
5. Income from Investments		
Deposit Account Interest	306	284

	2025	2024
	£	£
6 Expenditure on Charitable activities		
Cleaning	8,515	10,553
Electricity	2,610	922
Gas	5,229	2,993
Insurance	2,331	1,948
Refund Membership	0	51
Repairs & Maintenance	1,914	3,040
Service Charges	0	343
Tenant Deposit Scheme	0	500
Waste Disposal	607	155
Water	522	958
	21,728	21,463
7 Other Expenditure		
Accountancy Fees	760	760
Anne Payne Lease	0	1,212
Depreciation	184	246
Music Licence	140	358
Postage	16	23
Software & IT	98	50
Stationery & Printing	113	71
Subscriptions	80	130
Sundry	420	83
Telephone and Internet	1,751	905
Salaries & Wages	12,325	13,051
Website	0	144
	15,887	17,033

Employee costs comprise salaries and wages. No employee received emoluments in excess of £60,000

8. Tangible Fixed Assets

	Land And Building	Fixtures & Fittings	Total
Cost			
At 1 May 2024	43987	2,350	46337
Additions			
At 30 April 2025	43987	2,350	46337
Accumulated Depreciation			
At 1 May 2024	0	1,613	1,613
Additions	0	184	184
At 30 April 2025	0	1,797	1,797
Net Book Values			
At 1 May 2024	43987	737	44724
At 30 April 2025	43987	553	44540

	2025	2024
	£	£
9. Debtors		
Trade debtors	2422	2422
Other debtors	500	500
	2922	2922

10. Creditors :. Amounts due within one year

Accruals	-760	-760

Kingdon House Community Association
Year ended 30 April 2025
Notes to the Accounts (continued)

	2025	2024
	£	£
11. Reserves	Unrestricted	
	General Reserve	Total
At 1 May 2022	77400	77400
Surplus/(Deficit) for year	1238	1238
At 1 May 2023	78638	78638
Deficit	-5477	-5477
At 1 May 2024	73161	73161
Deficit	-5469	-5469
at 1 May 2025	67692	67692

Kingdon House Community Association
Year ended 30 April 2025
Detailed Profit and Loss Account

			2025		2024	
			£		£	
Income						
Donations and legacies				-		1,025
Charitable activities	Community hire		30889		30,639	
	Grants received		950	31,839	1,071	31,710
Investme	Deposit account interest			185		284
Total income and endowments				32,024		33,019
Expendi	Charitable activities					
	Cleaning		8,515		10,553	
	Electricity		2,610		922	
	Gas		5,229		2,993	
	Insurance		2,331		1,948	
	Refund Membership		0		51	
	Repairs & Maintenance		1,914		3,040	
	Service Charges		0		343	
	Tenant Deposit Scheme		0		500	
	Waste Disposal		607		155	
	Water		522		958	
Other expenditure						
	Website development		0		144	
	Salaries and wages		12,325		13,050	
	Depreciation of fixtures, fittings, and equi		184		246	
	Postage and couriers		16		23	
	Software, IT support, and related costs		98		50	
	Stationery and printing		113		71	
	Subscriptions		80		130	
	Sundry expenses		420		84	
	Telephone, fax, and broadband		1,751		905	
	Independent examination fees		760		760	
	Music Licence		140		358	
	Legal and professional fees		**0**		1,212	
				37,615		38,496
Total Expenditure						
Surplus/(Deficit) for the year				(5,591)	-	(5,477)

KINGDON HOUSE COMMUNITY ASSOCIATION

England & Wales - Charity number 1152091

Accounts

Kingdon House Community Association

Charity No. 1152091

Company No. 08490544

Trustees' Report and Unaudited Accounts

For the year ended

30 April 2024

Kingdon House Community Association

Year ended 30 April 2024

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Kingdon House Community Association

Year ended 30 April 2024

Trustees' Annual Report

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 30 April 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No.
08490544
Charity registered number
1152091

Principal Office
Kingdon House, Pym Street, Tavistock, PL19 0AW

Registered Office
Kingdon House, Pym Street, Tavistock, PL19 0AW

Directors and Trustees
The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

C J Bowen – resigned 29 February 2024
D Boyer
R L Farrant – resigned 30 June 2024
J Houghton
A Johnson
P A D Jones
G Loving – appointed 5 September 2024
C Smith – appointed 6 September 2024
M W Taylor
S A Walker – appointed 6 September 2024
S J Whettem
K Woodward – resigned 6 September 2024

Accountants
Dennathorne Accountancy Services
Dennathorne
Down Road
Tavistock
PL19 9AG

Objectives and Activities:

The purpose of the charity as set out in its governing document is to promote the benefit of the inhabitants of Tavistock and district without distinction of sex or political, religious or other opinions by associating with the local authorities, voluntary organisations and inhabitants in a common effort to advance education and to provide facilities in the interest of social welfare, for recreation and leisure time for the said inhabitants.

The main activities undertaken in relating to those purposes are the establishment of the Community Centre and maintenance and management of the same.

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Approved by the Board on …… and signed on its behalf by

P A D Jones

Trustee

Kingdon House Community Association

Year ended 30 April 2024

Income & Expenditure Account

	Notes	**Total funds 2024 £**	Total funds 2023 £
Income from:			
Donations and legacies	3	**1,025**	387
Charitable activities	4	**31,710**	32,010
Investments	5	**284**	208
		33,019	32,605
Expenditure on:			
Charitable activities	6	**(21,463)**	(17,600)
Other	7	**(17,033)**	(13,767)
Net income/(expenditure)		**(5,477)**	1,238
Reconciliation of funds			
Total funds brought forward	11	**78,638**	77,400
Total funds carried forward		**73,161**	78,638

All income and expenditure derive from continuing activities and are unrestricted funds.

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

The notes on pages 8 to 12 form part of these financial statements.

Kingdon House Community Association

Year ended 30 April 2024

Balance Sheet

	Notes		2024		2023
		£	£	£	£
Fixed assets					
Tangible assets	8		**44,724**		44,970
			44,724		44,970
Current assets					
Debtors	9	**2,922**		2,605	
Cash and cash equivalents		**26,275**		31,813	
		29,197		34,418	
Creditors: Amounts falling due within one year	10	**(760)**		(750)	
Net Current Assets			**28,437**		33,668
TOTAL ASSETS LESS CURRENT LIABILITIES			**73,161**		78,638
Total Net Assets			**73,161**		78,638
CAPITAL AND RESERVES					
Unrestricted funds					
General reserves	**11**		**73,161**		78,638
Total Charity Funds			**73,161**		78,638

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.
For the year ended 30 April 2022 the company was entitled to exemption under section 477 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 2006 with respect to accounting records and the preparation of accounts.
The financial statements were approved and authorised for issue by the Board on …… and signed on their behalf by:

J Houghton
Trustee

The notes on pages 8 to 12 form part of these financial statements.

Kingdon House Community Association

Year ended 30 April 2024

Statement of Cash Flows

	2024	2023
	£	£
Net cash generated from/(used in) operating activities (see below)	**(5,822)**	535
Cash flows from investing activities		
Purchase of tangible fixed assets	**-**	-
Interest received	**284**	208
Net cash flows from investing activities	**284**	208
Net increase/ (decrease) in cash and cash equivalents	**(5,538)**	743
Cash and cash equivalents at 1 April	**31,813**	31,070
Cash and cash equivalents at 31 March	**26,275**	31,813

	2024	2023
	£	£
Cash flows from operating activities		
Surplus/(Deficit) for the year	**(5,477)**	1,238
Depreciation of tangible fixed assets	**246**	328
Investment income	**(284)**	(208)
	(5,515)	1,358
Working capital adjustments:		
(Increase)/decrease in debtors	**(317)**	(793)
Increase/(decrease) in creditors	**10**	(30)
Net cash generated from/(used in) operating activities	**(5,822)**	535

Kingdon House Community Association

Year ended 30 April 2024

Notes to the Accounts

1. **Accounting policies**

Basis of preparation

The financial statements are prepared on a going concern basis, under the historical cost convention, as modified by certain assets measured at fair value through the income statement.
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102 and the Companies Act 2006.

Income

Income is derived from one class of business comprising charges for use of rooms.

Interest receivable and other income

Interest receivable is recognised using the effective interest rate method.
Other income consists of dividend income, which is recognised when the right to receive payment is established, and the release of the social housing association grant (SHG), which is recognised on a systematic basis over the expected life of the asset.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible assets

Tangible assets are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes the original purchase price, and costs directly attributable to bringing the asset to its working condition for its intended use.
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:
Fixtures, fittings and equipment 25% reducing balance

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash in hand, deposits held with banks, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3. Income from donations and legacies

	2024	2023
	£	£
Donations and fundraising	**1,025**	387
	1,025	387

4. Income from charitable activities

	2024	2023
	£	£
Community room hire	**30,639**	32,010
Grants received	**1,071**	-
	31,710	32,010

5. Income from investments

	2024	2023
	£	£
Deposit account interest	**284**	208

6. Expenditure on charitable activities

	2024	2023
	£	£
Community room hire	**21,463**	17.600
	21,463	17,600

7. Other expenditure

	2024	2023
	£	£
Website development	**144**	**144**
Employee costs	**13,050**	**11,422**
Depreciation of fixed assets	**246**	**328**
General administrative costs	**1,611**	**1,123**
Legal and professional costs	**1,982**	**750**
	17,033	**13,767**

Employee costs comprise salaries and wages. No employee received emoluments in excess of £60,000.

8. Tangible fixed assets

	Land and building	Fixtures and Fittings	Total
	£	£	£
Cost			
At 1 May 2023	**43,987**	**2,350**	**46,337**
Additions			
At 30 April 2024	**43,987**	**2,350**	**46,337**
Accumulated depreciation			
At 1 May 2023	**.**	**1,367**	**1,367**
Depreciation charge for year	**.**	**246**	**246**
At 30 April 2024	**.**	**1,613**	**1,613**
Net Book Values			
At 30 April 2023	**43,987**	**983**	**44,970**
At 30 April 2024	**43,987**	**737**	**44,724**

9. Debtors

	2024	2023
	£	£
Trade debtors	**2,422**	2,605
Other debtors	**500**	
	2,922	2,605

10. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Accruals	**760**	750
	760	750

11. Reserves

	Unrestricted general reserve	Total
	£	**£**
At 1 May 2022	77,400	77,400
Surplus/(deficit) for year	1,238	1,238
At 1 May 2023	**78,638**	**78,638**
Surplus/(deficit) for year	**(5,477)**	**1,238**
At 30 April 2024	**73,161**	**78,638**

Kingdon House Community Association

Year ended 30 April 2024

Detailed Profit and Loss Account

	2024	2023
	£	£
Income		
Donations and legacies		
Donations and fundraising	**1,025**	387
	1,025	387
Charitable activities		
Community room hire	**30,639**	32,010
Grants received	**1,071**	-
	31,710	32,010
Investments		
Deposit account interest	**284**	208
	284	208
Total income and endowments	**33,019**	32,605
Expenditure		
Charitable activities		
Community room hire	**21,463**	17,600
Total expenditure on charitable activities	**21,463**	17,600
Other expenditure		
Website development	**144**	144
Salaries and wages	**13,050**	11,422
Depreciation of fixtures, fittings and equipment	**246**	328
Postage and couriers	**23**	31
Software, IT support and related costs	**50**	-
Stationery and printing	**71**	52
Subscriptions	**130**	80
Sundry expenses	**432**	227
Telephone, fax and broadband	**905**	733
Audit/Independent examination fees	**770**	750
Legal and professional fees	**1,212**	
	17,033	13,767
Total Expenditure	**(38,496)**	(31,367)
Surplus/(Deficit) for the year	**(5,477)**	1,238

KINGDON HOUSE COMMUNITY ASSOCIATION

England & Wales - Charity number 1152091

Accounts

Kingdon House Community Association

Charity No. 1152091

Company No. 08490544

Trustees' Report and Unaudited Accounts

For the year ended

30 April 2023

Kingdon House Community Association

Year ended 30 April 2023

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Kingdon House Community Association

Year ended 30 April 2023

Trustees' Annual Report

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 30 April 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No.
08490544
Charity registered number
1152091

Principal Office
Kingdon House, Pym Street, Tavistock, PL19 0OW

Registered Office
Kingdon House, Pym Street, Tavistock, PL19 0OW

Directors and Trustees
The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

C J Bowen – appointed 1 March 2023
D Boyer – appointed 1 June 2023
R L Farrant
B A Fyfield-Shayler – resigned 28 January 2023
J Houghton
A Johnson
P A D Jones
M W Taylor
S J Whettem – appointed 1 March 2023
K Woodward

Accountants
Dennathorne Accountancy Services
Dennathorne
Down Road
Tavistock
PL19 9AG

Kingdon House Community Association

Year ended 30 April 2023

Trustees' Annual Report (continued)

Objectives and Activities:

The purpose of the charity as set out in its governing document is to promote the benefit of the inhabitants of Tavistock and district without distinction of sex or political, religious or other opinions by associating with the local authorities, voluntary organisations and inhabitants in a common effort to advance education and to provide facilities in the interest of social welfare, for recreation and leisure time for the said inhabitants.

The main activities undertaken in relating to those purposes are the establishment of the Community Centre and maintenance and management of the same.

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Approved by the Board on 26/10/23 and signed on its behalf by

PADJones

P A D Jones

Trustee

Kingdon House Community Association

Year ended 30 April 2023

Income & Expenditure Account

	Notes	**Total funds 2023** £	Total funds 2022 £
Income from:			
Donations and legacies	3	**387**	2,593
Charitable activities	4	**32,010**	38,014
Investments	5	**208**	60
		32,605	40,667
Expenditure on:			
Charitable activities	6	**(17,600)**	(19,909)
Other		**(13,767)**	(12,699)
Net income/(expenditure)		**1,238**	8,059
Reconciliation of funds			
Total funds brought forward	11	**77,400**	69,341
Total funds carried forward		**78,638**	77,400

All income and expenditure derive from continuing activities and are unrestricted funds.

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

The notes on pages 8 to 12 form part of these financial statements.

Kingdon House Community Association

Year ended 30 April 2023

Balance Sheet

	Notes		2023		2022
		£	£	£	£
Fixed assets					
Tangible assets	8		**44,970**		45,298
			44,970		45,298
Current assets					
Debtors	9	**2,605**		1,812	
Cash and cash equivalents		**31,813**		31,070	
		34,418		32,882	
Creditors: Amounts falling due within one year	10	**(750)**		(780)	
Net Current Assets			**33,668**		32,102
TOTAL ASSETS LESS CURRENT LIABILITIES			**78,638**		77,400
Total Net Assets			**78,638**		77,400
CAPITAL AND RESERVES					
Unrestricted funds					
General reserves	**11**		**78,638**		77,400
Total Charity Funds			**78,638**		77,400

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.
For the year ended 30 April 2022 the company was entitled to exemption under section 477 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 2006 with respect to accounting records and the preparation of accounts.
The financial statements were approved and authorised for issue by the Board on 26/10/2023 and signed on their behalf by:

J. Houghton

J Houghton
Trustee

The notes on pages 8 to 12 form part of these financial statements.

Kingdon House Community Association

Year ended 30 April 2023

Statement of Cash Flows

	2023	2022
	£	£
Net cash generated from/(used in) operating activities (see below)	**535**	6,937
Cash flows from investing activities		
Purchase of tangible fixed assets	-	(973)
Interest received	**208**	60
Net cash flows from investing activities	**208**	(913)
Net increase/ (decrease) in cash and cash equivalents	**743**	6,024
Cash and cash equivalents at 1 April	**31,070**	25,046
Cash and cash equivalents at 31 March	**31,813**	31,070

	2023	2022
	£	£
Cash flows from operating activities		
Surplus/(Deficit) for the year	**1,238**	8,059
Depreciation of tangible fixed assets	**328**	437
Investment income	**(208)**	(60)
	1,358	8,436
Working capital adjustments:		
(Increase)/decrease in debtors	**(793)**	(1,529)
Increase/(decrease) in creditors	**(30)**	30
Net cash generated from/(used in) operating activities	**535**	6,937

Kingdon House Community Association

Year ended 30 April 2023

Notes to the Accounts

1. **Accounting policies**

Basis of preparation

The financial statements are prepared on a going concern basis, under the historical cost convention, as modified by certain assets measured at fair value through the income statement.
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102 and the Companies Act 2006.

Income

Income is derived from one class of business comprising charges for use of rooms.

Interest receivable and other income

Interest receivable is recognised using the effective interest rate method.
Other income consists of dividend income, which is recognised when the right to receive payment is established, and the release of the social housing association grant (SHG), which is recognised on a systematic basis over the expected life of the asset.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible assets

Tangible assets are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes the original purchase price, and costs directly attributable to bringing the asset to its working condition for its intended use.
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Fixtures, fittings and equipment	25% reducing balance

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash in hand, deposits held with banks, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3. Income from donations and legacies

	2023	2022
	£	£
Donations and fundraising	387	2,593
	387	2,593

4. Income from charitable activities

	2023	2022
	£	£
Community room hire	32,010	22,142
WDBC running costs grant	-	13,817
Grant for building	-	940
CJRS grants received	-	1,115
	32,010	38,014

5. Income from investments

	2023	2022
	£	£
Deposit account interest	208	60

6. Expenditure on charitable activities

	2023	2022
	£	£
Community room hire	17,600	19,909
	17,600	19,909

7. Other expenditure

	2023	2022
	£	£
Publicity	-	-
Website development	144	-
Employee costs	11,422	10,230
Depreciation of fixed assets	328	437
General administrative costs	1,123	1,282
Legal and professional costs	750	750
	13,767	12,699

Employee costs comprise salaries and wages. No employee received emoluments in excess of £60,000.

8. Tangible fixed assets

	Land and building	Fixtures and Fittings	Total
	£	£	£
Cost			
At 1 May 2022	43,987	2,350	46,337
Additions			
At 30 April 2023	43,987	2,350	46,337
Accumulated depreciation			
At 1 May 2022	.	1,039	1,039
Depreciation charge for year	.	328	328
At 30 April 2023	.	1,367	1,367
Net Book Values			
At 30 April 2023	43,987	983	44,970
At 30 April 2022	43,987	1,311	45,298

9. Debtors

	2023	2022
	£	£
Trade debtors	2,605	1,812
	2,605	1,812

10. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Accruals	750	780
	750	780

11. Reserves

	Unrestricted general reserve	Total
	£	£
At 1 May 2021	69,341	69,341
Surplus/(deficit) for year	8,059	8,059
At 1 May 2022	**77,400**	**77,400**
Surplus/(deficit) for year	**1,238**	**1,238**
At 30 April 2023	**78,638**	**78,638**

Kingdon House Community Association

Year ended 30 April 2023

Detailed Profit and Loss Account

	2023	2022
	£	£
Income		
Donations and legacies		
Donations and fundraising	**387**	2,593
	387	2,593
Charitable activities		
Community room hire	**32,010**	22,142
Grants for building works	**-**	940
Government grants	**-**	13,817
CJRS grants received	**-**	1,115
	32,010	38,014
Investments		
Deposit account interest	**208**	60
	208	60
Total income and endowments	**32,605**	40,667
Expenditure		
Charitable activities		
Community room hire	**17,600**	19,909
Total expenditure on charitable activities	**17,600**	19,909
Other expenditure		
Publicity	**-**	-
Website development	**144**	-
Salaries and wages	**11,422**	10,230
Depreciation of fixtures, fittings and equipment	**328**	437
Postage and couriers	**31**	30
Software, IT support and related costs	**-**	50
Stationery and printing	**52**	56
Subscriptions	**80**	80
Sundry expenses	**227**	381
Telephone, fax and broadband	**733**	685
Audit/Independent examination fees	**750**	750
	13,767	12,699
Total Expenditure	**(31,367)**	(32,608)
Surplus/(Deficit) for the year	**1,238**	8,059

KINGDON HOUSE COMMUNITY ASSOCIATION

England & Wales - Charity number 1152091

Accounts

Kingdon House Community Association

Charity No. 1152091

Company No. 08490544

Trustees' Report and Unaudited Accounts

For the year ended

30 April 2022

Kingdon House Community Association

Year ended 30 April 2022

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Kingdon House Community Association

Year ended 30 April 2022

Trustees' Annual Report

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 30 April 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No.
08490544
Charity registered number
1152091

Principal Office
Kingdon House, Pym Street, Tavistock, PL19 0OW

Registered Office
Kingdon House, Pym Street, Tavistock, PL19 0OW

Directors and Trustees
The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

R L Farrant
B A Fyfield-Shayler
J Houghton
A Johnson
P A D Jones
M W Taylor
K Woodward

Accountants
Dennathorne Accountancy Services
Dennathorne
Down Road
Tavistock
PL19 9AG

Objectives and Activities:

The purpose of the charity as set out in its governing document is to promote the benefit of the inhabitants of Tavistock and district without distinction of sex or political, religious or other opinions by associating with the local authorities, voluntary organisations and inhabitants in a common effort to advance education and to provide facilities in the interest of social welfare, for recreation and leisure time for the said inhabitants.

The main activities undertaken in relating to those purposes are the establishment of the Community Centre and maintenance and management of the same.

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Approved by the Board on 27 October 2022 and signed on its behalf by

P A D Jones

Trustee

Kingdon House Community Association

Year ended 30 April 2022

Income & Expenditure Account

	Notes	**Total funds 2022 £**	Total funds 2021 £
Income from:			
Donations and legacies	3	**2,593**	213
Charitable activities	4	**38,014**	24,779
Investments	5	**60**	107
		40,667	25,099
Expenditure on:			
Charitable activities	6	**(19,909)**	(36,597)
Other		**(12,699)**	(12,397)
Net income/(expenditure)		**8,059**	(23,895)
Reconciliation of funds			
Total funds brought forward	11	**69,341**	93,236
Total funds carried forward		**77,400**	69,341

All income and expenditure derive from continuing activities and are unrestricted funds.

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

The notes on pages 8 to 12 form part of these financial statements.

Kingdon House Community Association

Year ended 30 April 2022

Balance Sheet

	Notes		2022		2021
		£	£	£	£
Fixed assets					
Tangible assets	8		**45,298**		44,762
			45,298		44,762
Current assets					
Debtors	9	**1,812**		283	
Cash and cash equivalents		**31,070**		25,046	
		32,882		25,329	
Creditors: Amounts falling due within one year	10	**(780)**		(750)	
Net Current Assets			**32,102**		24,579
TOTAL ASSETS LESS CURRENT LIABILITIES			**77,400**		69,341
Total Net Assets			**77,400**		69,341
CAPITAL AND RESERVES					
Unrestricted funds					
General reserves	**11**		**77,400**		69,341
Total Charity Funds			**77,400**		69,341

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.
For the year ended 30 April 2022 the company was entitled to exemption under section 477 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 2006 with respect to accounting records and the preparation of accounts.
The financial statements were approved and authorised for issue by the Board on 27 October 2022 and signed on their behalf by:

J Houghton
Trustee

The notes on pages 8 to 12 form part of these financial statements.

Kingdon House Community Association

Year ended 30 April 2022

Statement of Cash Flows

	2022	2021
	£	£
Net cash generated from/(used in) operating activities (see below)	**6,937**	(23,487)
Cash flows from investing activities		
Purchase of tangible fixed assets	**(973)**	
Interest received	**60**	107
Net cash flows from investing activities	**(913)**	107
Net increase/ (decrease) in cash and cash equivalents	**6,024**	(23,380)
Cash and cash equivalents at 1 April	**25,046**	48,426
Cash and cash equivalents at 31 March	**31,070**	25,046

	2022	2021
	£	£
Cash flows from operating activities		
Surplus/(Deficit) for the year	**8,059**	(23,895)
Depreciation of tangible fixed assets	**437**	258
Investment income	**(60)**	(107)
	8,436	(23,744)
Working capital adjustments:		
(Increase)/decrease in debtors	**(1,529)**	258
Increase/(decrease) in creditors	**30**	(1)
Net cash generated from/(used in) operating activities	**6,937**	(23,487)

Kingdon House Community Association

Year ended 30 April 2022

Notes to the Accounts

1. **Accounting policies**

Basis of preparation

The financial statements are prepared on a going concern basis, under the historical cost convention, as modified by certain assets measured at fair value through the income statement.
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102 and the Companies Act 2006.

Income

Income is derived from one class of business comprising charges for use of rooms.

Interest receivable and other income

Interest receivable is recognised using the effective interest rate method.
Other income consists of dividend income, which is recognised when the right to receive payment is established, and the release of the social housing association grant (SHG), which is recognised on a systematic basis over the expected life of the asset.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible assets

Tangible assets are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes the original purchase price, and costs directly attributable to bringing the asset to its working condition for its intended use.
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:
Fixtures, fittings and equipment 25% reducing balance

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash in hand, deposits held with banks, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3. Income from donations and legacies

	2022	2021
	£	£
Donations and fundraising	**2,593**	213
	2,593	213

4. Income from charitable activities

	2022	2021
	£	£
Community room hire	**22,142**	6,309
WDBC running costs grant	**13,817**	12,003
Grant for building	**940**	-
CJRS grants received	**1,115**	6,467
	38,014	24,779

5. Income from investments

	2022	2021
	£	£
Deposit account interest	**60**	107

6. Expenditure on charitable activities

	2022	2021
	£	£
Community room hire	**19,909**	12,162
Grant for building works	**-**	24,435
	19,909	36,597

7. Other expenditure

	2022	2021
	£	£
Publicity	-	16
Website development	**-**	126
Employee costs	**10,230**	9,937
Depreciation of fixed assets	**437**	258
General administrative costs	**1,282**	1,310
Legal and professional costs	**750**	750
	12,699	12,397

Employee costs comprise salaries and wages. No employee received emoluments in excess of £60,000.

8. Tangible fixed assets

	Land and building	Fixtures and Fittings	Total
	£	£	£
Cost			
At 1 May 2021	**43,987**	**1,377**	**45,364**
Additions		**973**	**973**
At 30 April 2022	**43,987**	**2,350**	**46,337**
Accumulated depreciation			
At 1 May 2021	**.**	**602**	**602**
Depreciation charge for year	**.**	**437**	**437**
At 30 April 2022	**.**	**1,039**	**1,039**
Net Book Values			
At 30 April 2022	**43,987**	**1,311**	**45,298**
At 30 April 2021	**43,987**	**775**	**44,762**

9. Debtors

	2022	2021
	£	£
Trade debtors	**1,812**	283
	1,812	940

10. Creditors: Amounts falling due within one year

	2022	2021
	£	£
Accruals	**780**	750
	780	10,346

11. Reserves

	Unrestricted general reserve	Total
	£	**£**
At 1 May 2020	93,236	93,236
Surplus/(deficit) for year	(23,895)	(23,895)
At 1 May 2021	**69,341**	**69,341**
Surplus/(deficit) for year	**8,059**	**8,059**
At 30 April 2022	**77,400**	**77,400**

Kingdon House Community Association

Year ended 30 April 2022

Detailed Profit and Loss Account

	2022	2021
	£	£
Income		
Donations and legacies		
Donations and fundraising	**2,593**	213
	2,593	213
Charitable activities		
Community room hire	**22,142**	6,309
Grants for building works	**940**	-
Government grants	**13,817**	12,003
CJRS grants received	**1,115**	6,467
	38,014	24,779
Investments		
Deposit account interest	**60**	107
	60	107
Total income and endowments	**40,667**	25,099
Expenditure		
Charitable activities		
Community room hire	**19,909**	12,162
Grants for building works	**-**	24,435
Total expenditure on charitable activities	**19,909**	36,597
Other expenditure		
Publicity	**-**	16
Website development	**-**	126
Salaries and wages	**10,230**	9,937
Depreciation of fixtures, fittings and equipment	**437**	258
Postage and couriers	**30**	26
Software, IT support and related costs	**50**	34
Stationery and printing	**56**	38
Subscriptions	**80**	80
Sundry expenses	**381**	351
Telephone, fax and broadband	**685**	781
Audit/Independent examination fees	**750**	750
	12,699	12,397
Total Expenditure	**(32,608)**	(48,994)
Surplus/(Deficit) for the year	**8,059**	(23,895)

KINGDON HOUSE COMMUNITY ASSOCIATION

England & Wales - Charity number 1152091

Accounts

Kingdon House Community Association

Charity No. 1152091

Company No. 08490544

Trustees' Report and Unaudited Accounts

30 April 2021

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Kingdon House Community Association

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 30 April 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 08490544

Charity No. 1152091

Principal Office

Kingdon House
Pym Street
Tavistock
PL19 0AW

Registered Office

Kingdon House
Pym Street
Tavistock
PL19 0AW

Directors and Trustees
The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

R.L. Farrant
B.A. Fyfield-Shayler
J. Houghton
A. Johnson
P.A.D. Jones
M.W. Taylor
K. Woodward

Accountants

Dennathorne Accountancy Services
Dennathorne
Down Road
Tavistock
PL19 9AG

OBJECTIVES AND ACTIVITIES

The purpose of the charity as set out in its governing document is to promote the benefit of the inhabitants of Tavistock and district without any distinction of sex or political, religious or other opinions by associating with the local authorities, voluntary organisations and inhabitants in a common effort to advance education and to provide facilities in the interest of social welfare, for recreation and leisure time for the said inhabitants.

The main activities undertaken in relation to those purposes are the establishment of the Community Centre and maintenance and management of the same.

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

P.A.D. Jones
Trustee
21 October 2021

Kingdon House Community Association
Statement of Financial Activities

for the year ended 30 April 2021

	Notes	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:				
Donations and legacies	4	213	213	4,887
Charitable activities	5	24,779	24,779	74,460
Investments	6	107	107	156
Total		25,099	25,099	79,503
Expenditure on:				
Charitable activities	7	36,597	36,597	34,441
Other	8	12,397	12,397	16,573
Total		48,994	48,994	51,014
Net gains on investments		-	-	-
Net (expenditure)/income	9	(23,895)	(23,895)	28,489
Transfers between funds		-	-	-
Net (expenditure)/income before other gains/(losses)		(23,895)	(23,895)	28,489
Other gains and losses				
Net movement in funds		(23,895)	(23,895)	28,489
Reconciliation of funds:				
Total funds brought forward		93,236	93,236	64,747
Total funds carried forward		69,341	69,341	93,236

Kingdon House Community Association
Summary Income and Expenditure Account

for the year ended 30 April 2021

	2021 £	2020 £
Income	24,992	79,347
Interest and investment income	107	156
Gross income for the year	25,099	79,503
Expenditure	48,736	50,670
Depreciation and charges for impairment of fixed assets	258	344
Total expenditure for the year	48,994	51,014
Net (expenditure)/income before tax for the year	(23,895)	28,489
Net (expenditure)/income for the year	(23,895)	28,489

Kingdon House Community Association
Balance Sheet

at 30 April 2021

Company No. 08490544	Notes	2021	2020
		£	£
Fixed assets			
Tangible assets	11	44,762	45,020
		44,762	45,020
Current assets			
Debtors	12	283	541
Cash at bank and in hand		25,046	48,426
		25,329	48,967
Creditors: Amount falling due within one year	13	(750)	(751)
Net current assets		24,579	48,216
Total assets less current liabilities		69,341	93,236
Net assets excluding pension asset or liability		69,341	93,236
Total net assets		69,341	93,236
The funds of the charity			
Restricted funds	14		
Unrestricted funds	14		
General funds		69,341	93,236
		69,341	93,236
Reserves	14		
Total funds		69,341	93,236

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.
For the year ended 30 April 2021 the company was entitled to exemption under section 477 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 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 21 October 2021

And signed on its behalf by:

J. Houghton
Trustee
21 October 2021

Kingdon House Community Association
Statement of Cash flows

for the year ended 30 April 2021

	2021 £	2020 £
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	(23,895)	28,489
Adjustments for:		
Depreciation of property, plant and equipment	258	344
Dividends, interest and rents from investments	(107)	(156)
Decrease/(Increase) in trade and other receivables	258	(541)
(Decrease)/Increase in trade and other payables	(1)	751
Net cash (used in)/provided by operating activities	(23,487)	28,887
Cash flows from investing activities		
Dividends, interest and rents from investments	107	156
Net cash from/(used in) investing activities	107	(764)
Net cash from financing activities	-	-
Net (decrease)/increase in cash and cash equivalents	(23,380)	28,123
Cash and cash equivalents at the beginning of the year	48,426	20,303
Cash and cash equivalents at the end of the year	25,046	48,426
Components of cash and cash equivalents		
Cash and bank balances	25,046	48,426
	25,046	48,426

1 Accounting policies

Basis of preparation

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

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

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

Fixtures, fittings and equipment	25%% reducing balance

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.
Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.
All exchange differences are are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.
Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.
Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.
Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.
Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.
In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2020	Total funds 2020
	£	£
Income and endowments from:		
Donations and legacies	4,887	4,887
Charitable activities	74,460	74,460
Investments	156	156
Total	79,503	79,503
Expenditure on:		
Charitable activities	34,441	34,441
Other	16,573	16,573
Total	51,014	51,014
Net income	28,489	28,489
Net income before other gains/(losses)	28,489	28,489
Other gains and losses:		
Net movement in funds	28,489	28,489
Reconciliation of funds:		
Total funds brought forward	64,747	64,747
Total funds carried forward	93,236	93,236

4 Income from donations and legacies

	Unrestricted	Total 2021	Total 2020
	£	£	£
Donations and fundraising	213	213	3,983
West Devon CVS	-	-	904
	213	213	4,887

5 Income from charitable activities

	Unrestricted	Total 2021	Total 2020
	£	£	£
Community room hire	6,309	6,309	21,621
Grant for building works	-	-	42,839
Covid-19 grant	12,003	12,003	10,000
CJRS grants received	6,467	6,467	-
	24,779	24,779	74,460

6 Income from investments

	Unrestricted	Total 2021	Total 2020
	£	£	£
Deposit account interest	107	107	156
	107	107	156

7 Expenditure on charitable activities

	Unrestricted	Total 2021	Total 2020
	£	£	£
Expenditure on charitable activities			
Community room hire	12,162	12,162	13,159
Grant for building works	24,435	24,435	21,282
Governance costs			
	36,597	36,597	34,441

8 Other expenditure

	Unrestricted	Total 2021	Total 2020
	£	£	£
Publicity	16	16	503
Website development	126	126	1,872
Employee costs	9,937	9,937	10,021
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	258	258	344
General administrative costs	1,310	1,310	2,920
Legal and professional costs	750	750	913
	12,397	12,397	16,573

9 Net (expenditure)/income before transfers

	2021	2020
This is stated after charging:	£	£
Depreciation of owned fixed assets	258	344

10 Staff costs

Salaries and wages	9,937	10,021
	9,937	10,021

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

11 Tangible fixed assets

	Land and buildings	Fixtures, fittings and equipment	Total
	£	£	£
Cost or revaluation			
At 1 May 2020	43,987	1,377	45,364
At 30 April 2021	43,987	1,377	45,364
Depreciation and impairment			
At 1 May 2020	-	344	344
Depreciation charge for the year	-	258	258
At 30 April 2021	-	602	602
Net book values			
At 30 April 2021	43,987	775	44,762
At 30 April 2020	43,987	1,033	45,020

12 Debtors

	2021	2020
	£	£
Trade debtors	283	541
	283	541

13 Creditors:
amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	750	751
	750	751

14 Movement in funds

	At 1 May 2020	Incoming resources (including other gains/losses)	Resources expended	At 30 April 2021
		£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	93,236	25,099	(48,994)	69,341
Revaluation Reserves:				
Total funds	93,236	25,099	(48,994)	69,341

15 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	44,762	44,762
Net current assets	24,579	24,579
	69,341	69,341

16 Reconciliation of net debt

	At 1 May 2020	Cash flows	At 30 April 2021
	£	£	£
Cash and cash equivalents	48,426	(23,380)	25,046
	48,426	(23,380)	25,046
Net debt	48,426	(23,380)	25,046

17 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Kingdon House Community Association
Detailed Statement of Financial Activities

for the year ended 30 April 2021

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:			
Donations and legacies			
Donations and fundraising	213	213	3,983
West Devon CVS	-	-	904
	213	213	4,887
Charitable activities			
Community room hire	6,309	6,309	21,621
Grant for building works	-	-	42,839
Covid-19 grant	12,003	12,003	10,000
CJRS grants received	6,467	6,467	-
	24,779	24,779	74,460
Investments			
Deposit account interest	107	107	156
	107	107	156
Total income and endowments	25,099	25,099	79,503
Expenditure on:			
Charitable activities			
Community room hire	12,162	12,162	13,159
Grant for building works	24,435	24,435	21,282
	36,597	36,597	34,441
Total of expenditure on charitable activities	36,597	36,597	34,441
Other expenditure			
Publicity	16	16	503
Website development	126	126	1,872
	142	142	2,375
Employee costs			
Salaries/wages	9,937	9,937	10,021
	9,937	9,937	10,021
General administrative costs, including depreciation and amortisation			
Depreciation of Fixtures, fittings and equipment	258	258	344
Postage and couriers	26	26	49
Software, IT support and related costs	34	34	615
Stationery and printing	38	38	119
Subscriptions	80	80	80

Sundry expenses	351	351	578
Telephone, fax and broadband	781	781	1,479
	1,568	1,568	3,264
Legal and professional costs			
Audit/Independent examination fees	750	750	750
Accountancy and bookkeeping	-	-	100
Consultancy fees	-	-	40
Solicitor's fees	-	-	10
Other legal and professional costs	-	-	13
	750	750	913
Total of expenditure of other costs	12,397	12,397	16,573
Total expenditure	48,994	48,994	51,014
Net gains on investments	-	-	-
Net (expenditure)/income	(23,895)	(23,895)	28,489
Net (expenditure)/income before other gains/(losses)	(23,895)	(23,895)	28,489
Other Gains	-	-	-
Net movement in funds	(23,895)	(23,895)	28,489
Reconciliation of funds:			
Total funds brought forward	93,236	93,236	64,747
Total funds carried forward	69,341	69,341	93,236