

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**

**Contents**

	Page
Trustees' Annual Report	3 - 4
Summary Income And Expenditure Account	5
Balance Sheet	6
Statement of Cash Flows	7
Notes to the Accounts	8 - 12
The following does not form part of the Financial Statements	
Detailed Profit and Loss Account	13



**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:**

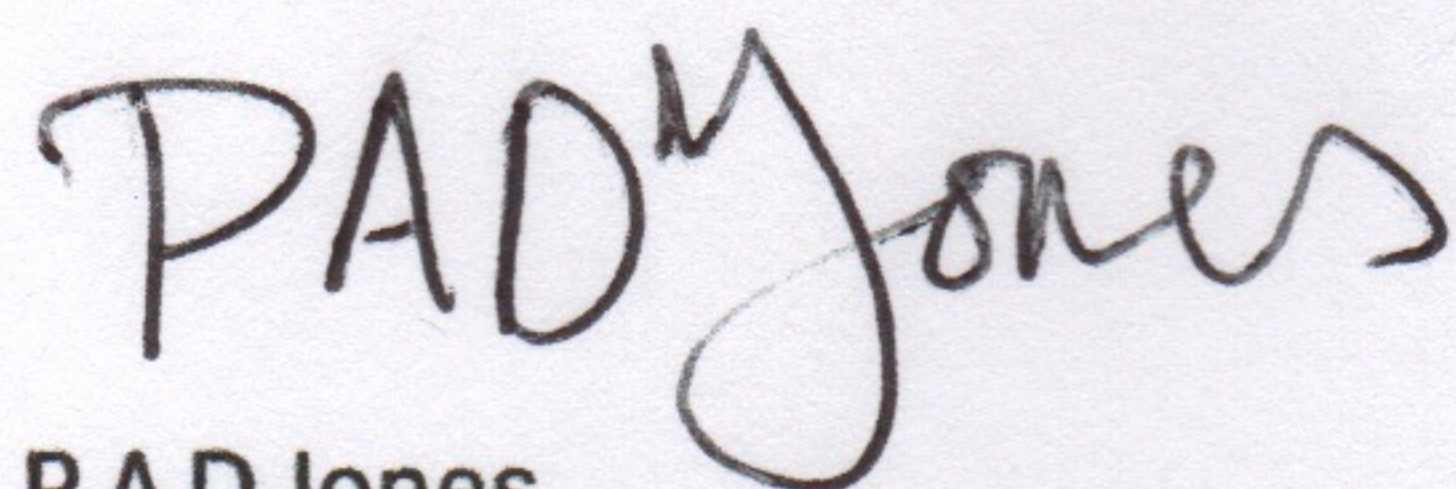
The purpose of the charity as set out in its governing document is to promote the benefit of the inhabitants of Tavistock and district without distinction of sex or political, religious or other opinions by associating with the local authorities, voluntary organisations and inhabitants in a common effort 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 £
<b>Income from:</b>			
Donations and legacies	3	0	1,025
Charitable activities	4	31,840	31,710
Investments	5	306	284
		<u>32,146</u>	<u>33,019</u>
<b>Expenditure On:</b>			
Charitable activities	6	(21,728)	(21,463)
Other	7	<u>(15,887)</u>	<u>(17,033)</u>
		<u>(37,615)</u>	<u>(38,496)</u>
<b>Net income/(expenditure)</b>		<u>(5,469)</u>	<u>(5,477)</u>
<b>Reconciliation of funds</b>			
Total funds brought forward	11	73,161	78,638
<b>Total funds carried forward</b>		<u><u>67,692</u></u>	<u><u>73,161</u></u>

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

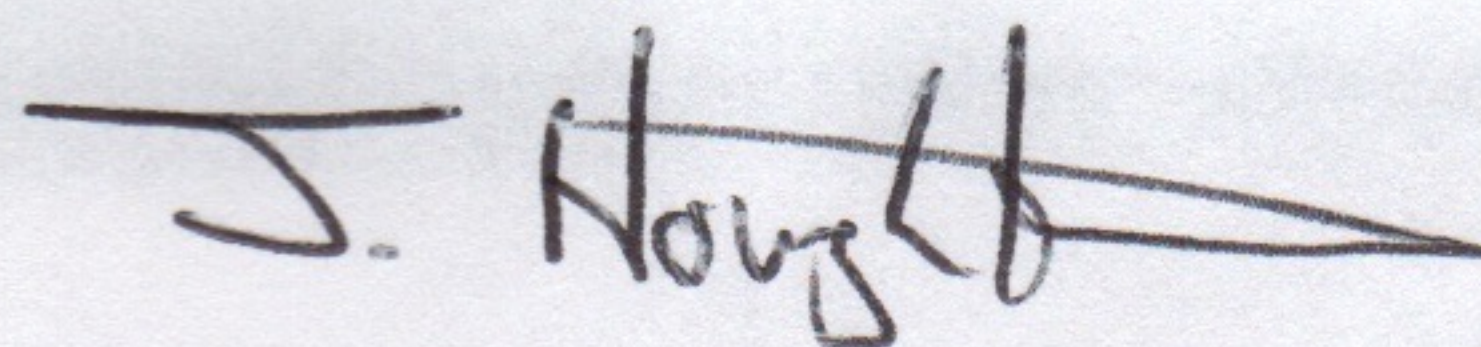
These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 30 April 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 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**  
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
	£	£
<b>Net cash generated from/(used in) operating activities</b> (see below)	(5,591)	(5,822)
<b>Cash flows from investing activities</b>		
Purchase of tangible fixed assets	-	-
Interest received	306	284
<b>Net cash flows from investing activities</b>	306	284
<b>Net increase/(decrease) in cash and cash equivalents</b>	(5,285)	(5,538)
Cash and cash equivalents at 1 April	26,275	31,813
Cash and cash equivalents at 31 March	<u>20,990</u>	<u>26,275</u>
<b>Cash flows from operating activities</b>		
Surplus/(deficit) for the year	(5,469)	(5,477)
Depreciation of tangible fixed assets	184	246
<b>Investment income</b>	(306)	(284)
	(5,591)	(5,515)
<b>Working capital adjustments:</b>		
(Increase)/decrease in debtors	-	(317)
Increase/(decrease) in creditors	-	10
<b>Net cash generated from/(used in) operating activities</b>	<u>(5,591)</u>	<u>(5,822)</u>



**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 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.



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

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



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

	2025	2024
	£	£
<b>6 Expenditure on Charitable activities</b>		
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
	<u>21,728</u>	<u>21,463</u>
<b>7 Other Expenditure</b>		
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
	<u>15,887</u>	<u>17,033</u>

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



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

**8. Tangible Fixed Assets**

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

	2025 £	2024 £
<b>9. Debtors</b>		
Trade debtors	2422	2422
Other debtors	<u>500</u>	<u>500</u>
	<u>2922</u>	<u>2922</u>
<b>10. Creditors :. Amounts due within one year</b>		
Accruals	<u>-760</u>	<u>-760</u>



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

	2025 £	2024 £
<b>11. Reserves</b>	<b>Unrestricted General Reserve</b>	<b>Total</b>
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
		£	£
<b>Income</b>			
Donations and legacies		-	1,025
Charitable activities	Community hire	30,889	30,639
	Grants received	950	31,710
Investment	Deposit account interest	185	284
<b>Total income and endowments</b>		<b>32,024</b>	<b>33,019</b>
<b>Expenditure</b>			
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 equipment	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
		<b>37,615</b>	<b>38,496</b>
<b>Total Expenditure</b>			
<b>Surplus/(Deficit) for the year</b>		<b>(5,591)</b>	<b>(5,477)</b>