

Charity Number: 271693

Threemilestone Community Centre
Annual Report and Unaudited Financial Statements
for the financial year ended 31 March 2025

Threemilestone Community Centre

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Threemilestone Community Centre

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees

Roy Alan Fisher
Stuart Fell
Michael Manson
Paul Gunn
Michael Ashcroft
Elizabeth Hazell (Appointed 12 November 2024)
Danny McLachlan (Appointed 12 November 2024)
Angela Rapsey (Appointed 12 November 2024)
Eileen Nell
Derek Green
David Dimery
Micheal Osmond
Robert Victor Ellis
Dulcie Tudor
Deborah Blackburn
Mark Weston
Eryca Hosken
Jenny Turner
Trudy Bailey
Durham Knowles
Jill Fisher
Alun Jones
David Woodman Dowding

Charity Number in England and Wales

271693

Principal Address

Threemilestone Community Centre
Pengelly Way
Threemilestone
Truro
Cornwall
TR3 6DP
United Kingdom

Independent Examiner

Forth Accountancy LLP
The Ground Floor Office
5 Market Square
PL26 6UD
GB

Threemilestone Community Centre

TRUSTEES' REPORT

for the financial year ended 31 March 2025

The trustees present their Trustees' Report and the unaudited financial statements for the financial year ended 31 March 2025.

The financial statements are prepared in accordance with the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Threemilestone Community Centre present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2025.

The charity is a registered charity and although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Financial Review

The results for the financial year are set out on page and additional notes are provided showing income and expenditure in greater detail.

This past year our finances have continued to grow whilst continuing our policy to update and replace various items and help the regular hirers when we are able.

Heathers hard work continues to bring in lots of new bookings, whilst helping and supporting our regular hirers.

Just after our last AGM Camel Glass delivered and fitted the double fire doors which were damaged during the wet and windy weather, they look excellent, so we are now looking at replacing committee room door to let in some natural light and fresh air,

After many complaints over the years about the condition of the ceiling tiles in Chyvelah hall, we at last obtained a favourable quotation from Llawnroc Ceilings and Partitions Ltd to replace all the tiles for £5,352.00. We have also just replaced all the ceiling lights in Chyvelah as the old ones were continuing to break down.

The changeover to remove the Social Club Combi Boiler and combine it with ours has worked very well, it has reduced the cost of water heating for the social club considerably.

The new Web Site built that was commissioned last year has received lots of positive comments and is working very well. Well done SOX Digital.

We have had to have the main sliding doors realigned and serviced as they have caused quite a few problems.

Our cleaners continue to look after our centre very well, including a daily clean of the public toilet which is open 24 hrs a day.

This year we have been successful in getting a grant from Kenwyn Parish Council for £ 4,000.00 to pay for daily cleaning. We will apply in October for a grant for next year.

The outside toilet has again been vandalised including the door which looks as if a crow bar has been used to try and open it, which has warped the metal door and has caused various people to get locked in. Our locksmith has reduced all the workings so that this should not happen again.

Again after several problems with people using and vandalising the changing spaces room it was agreed to have a laser lock fitted so only the people it was designed for can use it. This has proved very successful

I informed you last AGM that the stage had been totally refurbished, this caused a problem as TADS stage extensions would no longer fit the stage.

The management committee had already requested that TADS remove these old bulky extensions as there had been several accidents and were taking up far too much room standing on the stage. After a very unpleasant meeting with TADS Management when lots of unnecessary past problems came up.

When the purpose of the meeting was to propose that we replace the stage extensions with light weight portable staging and TADS were given the opportunity to sort out what they needed and the Community Centre would pay for them, Dulcy Tudor offered to put in a contribution from her Cornwall Council Community fund.

This was all completed in time for TADS Pantomime at a cost of £2,336.00

Threemilestone Community Centre

TRUSTEES' REPORT

for the financial year ended 31 March 2025

We had the outside of the building redecorated during covid but after all the rain it started looking tired and grass was growing in the gutters and we were contemplating have it repainted but decided to have the building professionally cleaned and have the gutters cleared out. This was carried out by Blitz Windows of Threemilestone he did an excellent job and for £475.00 the building looked like new.

In July last year we were offered a projector to purchase from a church in Falmouth, it was delivered for us to give it a trial run, it was excellent, quite easy to use and the picture could fill the back wall of Chvallah hall. After some negotiation we paid £1250.00 for it. A portable projector table was purchased along with a loud speaker and is free and available for anyone to use.

In the past few weeks we have had the promised Solar panels fitted along with a battery backup and all is working fine. More than two years ago we started looking into Solar Energy and our chairman had everything worked out including the funding, but it took so long and drawn out that by the time we gave the contractor the go ahead the company lost its licence and we had to start all over again.

In hindsight it was a blessing as the system we have now is far superior. It comes from a company recommended by Cornwall Council, Natural Generation from Perranporth.

It was a lot more expensive, but included battery backup which was not part of the first Quote. So we used our friendly fundraiser Mr Horscroft who applied to the Kenwyn Community fund on our behalf and eventually secured a grant of £30,743.90 leaving the community centre just over £3000.00 to pay from its own funds. Due to the lovely weather we have had during April and May we have saved about £350.00 each month of our electric bill. It will obviously be lower during the winter months.

We are hoping that very soon the relevant documents will be ready to give the Social club a new contract lease which is now well overdue. At our last meeting of the management committee it was agreed to increase the rent on the social Club

The current trustees have been sent emailed copies of the year end accounts for 2024-2025 further paper copies are available if required.

Before I finish my report I would like to say a special thanks' to my fellow officers, to our Chairman Mike for the amazing amount of work he does for the Community Centre. To Jill, Roy & Jenny who have helped and supported me with the Centre finance

Also thanks very much to Heather for keeping the money coming in and for all her hard work and dedication to the centre.

Results and Dividends

At the end of the financial year the charity has assets of £178,238 (2024 - £129,079) and liabilities of £16,886 (2024 - £3,615). The net assets of the charity have increased by £35,888.



In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Threemilestone Community Centre subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 17-6-25 and signed on its behalf by:

Threemilestone Community Centre
STATEMENT OF TRUSTEES' RESPONSIBILITIES
for the financial year ended 31 March 2025

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act 2011.

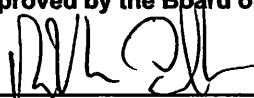
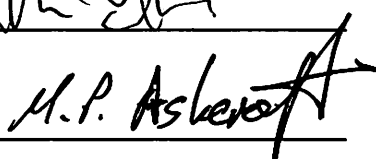
In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

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

Approved by the Board of Trustees on 17-6-25 and signed on its behalf by:

Threemilestone Community Centre

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES

OF THREEMILESTONE COMMUNITY CENTRE

We have examined the financial statements of the charity for the financial year ended 31 March 2025, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with section 145 of the Charities Act 2011. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Board of Trustees that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for our work, or for this report.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011. The charity's trustees consider that an audit is not required for this financial year under Section 145 of the Charities Act 2011 and that an independent examination is required.

It is our responsibility to:

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down by the general Directions given by the Charity Commission under section 145(5) of the Charities Act 2011; and
- state whether particular matters have come to our attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act 2011
- the financial statements do not accord with those accounting records
- the financial statements do not comply with the accounting requirements of the Charities Act
- the financial statements have not been prepared in accordance with the 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)
- there is further information needed for a proper understanding of the accounts to be reached.

We 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 financial statements to be reached.



FORTH ACCOUNTANCY LLP

The Ground Floor Office

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Date: 20/6/25

Threemilestone Community Centre
STATEMENT OF FINANCIAL ACTIVITIES
for the financial year ended 31 March 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Total Funds 2024 £
Income						
Donations and legacies	3.1	175	-	175	1,720	1,720
Charitable activities						
- Grants from governments and other co-funders	3.2	-	30,744	30,744	-	-
Other trading activities	3.3	57,497	-	57,497	55,444	55,444
Investments	3.4	948	-	948	438	438
Other income	3.5	261	-	261	-	-
Total income		58,881	30,744	89,625	57,602	57,602
Expenditure						
Charitable activities	4.1	53,737	-	53,737	49,836	49,836
Net income/(expenditure)		5,144	30,744	35,888	7,766	7,766
Transfers between funds		30,744	(30,744)	-	-	-
Net movement in funds for the financial year		35,888	-	35,888	7,766	7,766
Reconciliation of funds:						
Total funds beginning of the year	12	125,464	-	125,464	117,698	117,698
Total funds at the end of the year		161,352	-	161,352	125,464	125,464

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Threemilestone Community Centre
BALANCE SHEET
as at 31 March 2025

	Notes	2025 £	2024 £
Fixed Assets			
Tangible assets	8	<u>106,246</u>	<u>73,702</u>
Current Assets			
Debtors	9	<u>3,415</u>	<u>4,361</u>
Cash at bank and in hand		<u>68,577</u>	<u>51,016</u>
		<u>71,992</u>	<u>55,377</u>
Creditors: Amounts falling due within one year	10	<u>(16,886)</u>	<u>(3,615)</u>
Net Current Assets		<u>55,106</u>	<u>51,762</u>
Total Assets less Current Liabilities		<u>161,352</u>	<u>125,464</u>
Funds			
General fund (unrestricted)		<u>161,352</u>	<u>125,464</u>
Total funds	12	<u>161,352</u>	<u>125,464</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 17-6-25 and signed on its behalf by



Threemilestone Community Centre

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

1. GENERAL INFORMATION

Threemilestone Community Centre is a charity incorporated in the United Kingdom. The registered office of the charity is Threemilestone Community Centre, Pengelly Way, Threemilestone, Truro, Cornwall, TR3 6DP, United Kingdom which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the charity for the financial year ended 31 March 2025 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.

- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as

Threemilestone Community Centre
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2025
income.

-Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Freehold property	- Nil
Fixtures and fittings	- 25% reducing balance
Improvements to Property	- 25% on cost

Depreciation on Solar panels (included within 'Improvements to Property') is provided at a rate of 5% on cost. As the solar panels were not switched on until after the year end, no depreciation has been charged in the year.

Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

3. INCOME				
3.1 DONATIONS AND LEGACIES	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Donations and legacies	175	-	175	1,720
	<hr/>	<hr/>	<hr/>	<hr/>
3.2 CHARITABLE ACTIVITIES	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Grants from governments and other co-funders:				
Income from charitable activities	-	30,744	30,744	-
	<hr/>	<hr/>	<hr/>	<hr/>

Threemilestone Community Centre
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2025

3.3	OTHER TRADING ACTIVITIES		Unrestricted Funds	Restricted Funds	2025	2024
			£	£	£	£
	Other trading activities		<u>57,497</u>	<u>-</u>	<u>57,497</u>	<u>55,444</u>
3.4	INVESTMENTS		Unrestricted Funds	Restricted Funds	2025	2024
			£	£	£	£
	Investments		<u>948</u>	<u>-</u>	<u>948</u>	<u>438</u>
3.5	OTHER INCOME		Unrestricted Funds	Restricted Funds	2025	2024
			£	£	£	£
	Other income		<u>261</u>	<u>-</u>	<u>261</u>	<u>-</u>
4.	EXPENDITURE					
4.1	CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2025	2024
		£	£	£	£	£
	Expenditure on charitable activities	<u>53,737</u>	<u>-</u>	<u>-</u>	<u>53,737</u>	<u>49,836</u>
5.	NET INCOME				2025	2024
					£	£
	Net Income is stated after charging/(crediting):					
	Depreciation of tangible assets				<u>3,812</u>	<u>6,438</u>
6.	INVESTMENT AND OTHER INCOME				2025	2024
					£	£
	Bank interest				<u>948</u>	<u>438</u>
7.	EMPLOYEES AND REMUNERATION					
	The staff costs comprise:				2025	2024
					£	£
	Wages and salaries				<u>9,400</u>	<u>8,400</u>

Threemilestone Community Centre
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2025

8. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Improve- ments to Property £	Total £
Cost				
At 1 April 2024	63,232	(367)	10,823	73,688
Additions	-	2,603	33,753	36,356
At 31 March 2025	63,232	2,236	44,576	110,044
Depreciation				
At 1 April 2024	-	(3,048)	3,034	(14)
Charge for the financial year	-	1,321	2,491	3,812
At 31 March 2025	-	(1,727)	5,525	3,798
Net book value				
At 31 March 2025	63,232	3,963	39,051	106,246
At 31 March 2024	63,232	2,681	7,789	73,702

9. DEBTORS

	2025 £	2024 £
Trade debtors	2,111	3,250
Prepayments and accrued income	1,304	1,111
	3,415	4,361

10. CREDITORS

Amounts falling due within one year	2025 £	2024 £
Trade creditors	930	3,615
Accruals and deferred income	15,956	-
	16,886	3,615

11. RESERVES

	2025 £	2024 £
At the beginning of the year	125,464	117,698
Surplus for the financial year	35,888	7,766
At the end of the year	161,352	125,464

12. FUNDS

12.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Total Funds £
At 1 April 2023	117,698	117,698
Movement during the financial year	7,766	7,766
At 31 March 2024	125,464	125,464
Movement during the financial year	35,888	35,888
At 31 March 2025	161,352	161,352

Threemilestone Community Centre
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2025

12.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 April 2024 £	Income £	Expenditure £	Transfers between funds £	Balance 31 March 2025 £
Restricted	-	30,744	-	(30,744)	-
Unrestricted funds					
Unrestricted General	125,464	58,881	53,737	30,744	161,352
Total funds	125,464	89,625	53,737	-	161,352

12.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use £	Current assets £	Current liabilities £	Total £
Unrestricted general funds	106,246	71,992	(16,886)	161,352
	106,246	71,992	(16,886)	161,352

13. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

14. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.