

**Report of the Trustees and  
Financial Statements  
for the Year Ended 30 April 2022  
for  
Kings Tamerton Community Association**

Sheppards Accountants Limited  
22 The Square  
The Millfields  
Plymouth  
Devon  
PL1 3JX

**Kings Tamerton Community Association**

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for the Year Ended 30 April 2022**

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# **Kings Tamerton Community Association**

## **Report of the Trustees for the Year Ended 30 April 2022**

The trustees present their report with the financial statements of the charity for the year ended 30 April 2022. The trustees have adopted the provisions of 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 2019).

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Charity number**

281959

#### **Principal address**

Newton Avenue  
Kings Tamerton  
Plymouth  
Devon  
PL5 2BH

#### **Trustees**

Mrs J Dennis  
Mr S Dennis (resigned 19/1/2022)  
Mrs D Oram  
Mrs J Boulton  
Mrs M Jeffery (resigned 9/7/2022)  
Mr C Lynch (resigned 1/8/2022)  
Mr B Mills (resigned 1/2/2022)  
Mr J Neale (appointed 9/3/2022)  
Mrs M Jeffery (appointed 20/9/2022)  
Mr C Hanwell (appointed 20/9/2022)  
Mrs C Greep (appointed 3/5/2022)  
Mrs L Damarell (appointed 3/5/2022)  
Mrs A Romanski (appointed 24/1/2023)  
Mrs K Gillard (appointed 24/1/2023)

#### **HOLDING TRUSTEES**

The Holding Trustees who served the charity during the year were:-

Mr H Luscombe (died 22.08.2021)  
Mr T Taylor  
Mr D Winters

#### **Independent Examiner**

Sheppards Accountants Limited  
22 The Square  
The Millfields  
Plymouth  
Devon  
PL1 3JX

#### **Bankers**

Lloyds TSB  
8 Royal Parade  
Plymouth  
Devon  
PL1 1DS

## **Kings Tamerton Community Association**

### **Report of the Trustees for the Year Ended 30 April 2022**

#### **ACTIVITIES**

The Covid-19 Pandemic has restricted the activities in the club. On the brief occasions that we were open in the year to 30 April 2021:-

- The Monday evening bingo sessions continue to be held, during which we hold a raffle and sell 'lucky number cards' to raise funds for the centre. Tea/coffee and refreshments are served in the interval.
- The regular Thursday coffee mornings including bingo session and refreshments continued whilst we were allowed to open and proved successful..

All other activities were stopped, but will re-commence when government legislation on the Coronavirus Outbreak allows.

#### **USE OF FACILITIES**

The Marine academy was closed for most of the year due to Covid-19.

#### **OTHER MATTERS**

We received Grants from Plymouth City Council totalling £14,143 and this is being used to help support the Community Centre through these very difficult times, including costs of the Furlough Payments and paying the ongoing bills.

Approved by order of the board of trustees on 27 March 2023 and signed on its behalf by:

Mrs J Dennis - Trustee

**Independent Examiner's Report to the Trustees of  
Kings Tamerton Community Association**

**Independent examiner's report to the trustees of Kings Tamerton Community Association**

I report to the charity trustees on my examination of the accounts of Kings Tamerton Community Association (the Trust) for the year ended 30 April 2022.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Mr Ian Sheppard  
Sheppards Accountants Limited  
22 The Square  
The Millfields  
Plymouth  
Devon  
PL1 3JX

31 March 2023

**Kings Tamerton Community Association**

**Statement of Financial Activities  
for the Year Ended 30 April 2022**

	Notes	Unrestricted funds £	Restricted fund £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		543	-	543	-
<b>Charitable activities</b>					
Charitable activities					
		4,511	-	4,511	130
Income from non-charitable trading activities		17,150	-	17,150	14,143
Other trading activities	2	20,051	-	20,051	2,196
Investment income	3	17	-	17	109
Other income		245	-	245	-
<b>Total</b>		<u>42,517</u>	<u>-</u>	<u>42,517</u>	<u>16,578</u>
<b>EXPENDITURE ON</b>					
Raising funds		8,406	-	8,406	541
<b>Charitable activities</b>					
Charitable activities					
		18,108	-	18,108	15,418
Management and administration		100	-	100	-
Other		17,200	-	17,200	30,814
<b>Total</b>		<u>43,814</u>	<u>-</u>	<u>43,814</u>	<u>46,773</u>
<b>NET INCOME/(EXPENDITURE)</b>		(1,297)	-	(1,297)	(30,195)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		247,580	1,250	248,830	279,025
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>246,283</u></u>	<u><u>1,250</u></u>	<u><u>247,533</u></u>	<u><u>248,830</u></u>

The notes form part of these financial statements

**Kings Tamerton Community Association**

**Balance Sheet  
30 April 2022**

	Notes	Unrestricted funds £	Restricted fund £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	191,222	-	191,222	201,421
<b>CURRENT ASSETS</b>					
Debtors	7	1,125	-	1,125	1,107
Cash at bank and in hand		54,798	1,250	56,048	46,991
		<u>55,923</u>	<u>1,250</u>	<u>57,173</u>	<u>48,098</u>
<b>CREDITORS</b>					
Amounts falling due within one year	8	(862)	-	(862)	(689)
<b>NET CURRENT ASSETS</b>		<u>55,061</u>	<u>1,250</u>	<u>56,311</u>	<u>47,409</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>246,283</u>	<u>1,250</u>	<u>247,533</u>	<u>248,830</u>
<b>NET ASSETS</b>		<u>246,283</u>	<u>1,250</u>	<u>247,533</u>	<u>248,830</u>
<b>FUNDS</b>	9				
Unrestricted funds				246,283	247,580
Restricted funds				<u>1,250</u>	<u>1,250</u>
<b>TOTAL FUNDS</b>				<u>247,533</u>	<u>248,830</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27 March 2023 and were signed on its behalf by:

Mrs J Dennis - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements  
for the Year Ended 30 April 2022**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Financial reporting standard 102 - reduced disclosure exemptions**

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**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.

Long leasehold	- Straight line over 50 years
Fixtures and fittings	- 20% Straight Line
Computer equipment	- 33.3% Straight Line

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.



**Kings Tamerton Community Association**

**Notes to the Financial Statements - continued  
for the Year Ended 30 April 2022**

**2. OTHER TRADING ACTIVITIES**

	2022	2021
	£	£
Table top sales and similar activities	378	-
Membership Fees	5,742	120
Bingo receipts and raffles	5,279	277
Lucky Numbers	2,124	165
Coffee mornings	5,233	1,634
Halloween Party	271	-
Fun Day	642	-
Birthday Party/Reopening Raffle	182	-
Easter Raffle Ticket Sales	200	-
	<u>20,051</u>	<u>2,196</u>

**3. INVESTMENT INCOME**

	2022	2021
	£	£
Bank interest receivable	<u>17</u>	<u>109</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

**Trustees' expenses**

During the year the charity paid expenses totalling £80 (2019 £364).

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
Charitable activities			
	130	-	130
Income from non-charitable trading activities	14,143	-	14,143
Other trading activities	2,196	-	2,196
Investment income	109	-	109
<b>Total</b>	<u>16,578</u>	<u>-</u>	<u>16,578</u>
<b>EXPENDITURE ON</b>			
Raising funds	541	-	541
<b>Charitable activities</b>			
Charitable activities			
	15,418	-	15,418
Other	30,814	-	30,814
<b>Total</b>	<u>46,773</u>	<u>-</u>	<u>46,773</u>
<b>NET INCOME/(EXPENDITURE)</b>	<u>(30,195)</u>	<u>-</u>	<u>(30,195)</u>

**Kings Tamerton Community Association**

**Notes to the Financial Statements - continued  
for the Year Ended 30 April 2022**

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted fund £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	277,775	1,250	279,025
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>247,580</u>	<u>1,250</u>	<u>248,830</u>

**6. TANGIBLE FIXED ASSETS**

	Long leasehold £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 May 2021 and 30 April 2022	306,760	90,895	438	398,093
	<hr/>	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>				
At 1 May 2021	107,221	89,013	438	196,672
Charge for year	9,502	697	-	10,199
	<hr/>	<hr/>	<hr/>	<hr/>
At 30 April 2022	116,723	89,710	438	206,871
	<hr/>	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>				
At 30 April 2022	190,037	1,185	-	191,222
	<hr/>	<hr/>	<hr/>	<hr/>
At 30 April 2021	199,539	1,882	-	201,421
	<hr/>	<hr/>	<hr/>	<hr/>

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Other debtors	400	400
Prepayments and accrued income	725	707
	<hr/>	<hr/>
	<u>1,125</u>	<u>1,107</u>

**Kings Tamerton Community Association**

**Notes to the Financial Statements - continued  
for the Year Ended 30 April 2022**

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Other creditors	862	689
	<u>862</u>	<u>689</u>

**9. MOVEMENT IN FUNDS**

	At 1.5.21 £	Net movement in funds £	At 30.4.22 £
<b>Unrestricted funds</b>			
General fund	222,580	(1,297)	221,283
Plymouth City Council Covid-19	25,000	-	25,000
	<u>247,580</u>	<u>(1,297)</u>	<u>246,283</u>
<b>Restricted funds</b>			
Plymouth City Council	1,250	-	1,250
	<u>1,250</u>	<u>-</u>	<u>1,250</u>
<b>TOTAL FUNDS</b>	<u>248,830</u>	<u>(1,297)</u>	<u>247,533</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	42,517	(43,814)	(1,297)
	<u>42,517</u>	<u>(43,814)</u>	<u>(1,297)</u>
<b>TOTAL FUNDS</b>	<u>42,517</u>	<u>(43,814)</u>	<u>(1,297)</u>

**Comparatives for movement in funds**

	At 1.5.20 £	Net movement in funds £	At 30.4.21 £
<b>Unrestricted funds</b>			
General fund	252,775	(30,195)	222,580
Plymouth City Council Covid-19	25,000	-	25,000
	<u>277,775</u>	<u>(30,195)</u>	<u>247,580</u>
<b>Restricted funds</b>			
Plymouth City Council	1,250	-	1,250
	<u>1,250</u>	<u>-</u>	<u>1,250</u>
<b>TOTAL FUNDS</b>	<u>279,025</u>	<u>(30,195)</u>	<u>248,830</u>

**Kings Tamerton Community Association**

**Notes to the Financial Statements - continued  
for the Year Ended 30 April 2022**

**9. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	16,578	(46,773)	(30,195)
<b>TOTAL FUNDS</b>	<u>16,578</u>	<u>(46,773)</u>	<u>(30,195)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.5.20 £	Net movement in funds £	At 30.4.22 £
<b>Unrestricted funds</b>			
General fund	252,775	(31,492)	221,283
Plymouth City Council Covid-19	25,000	-	25,000
	<u>277,775</u>	<u>(31,492)</u>	<u>246,283</u>
<b>Restricted funds</b>			
Plymouth City Council	1,250	-	1,250
<b>TOTAL FUNDS</b>	<u>279,025</u>	<u>(31,492)</u>	<u>247,533</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	59,095	(90,587)	(31,492)
<b>TOTAL FUNDS</b>	<u>59,095</u>	<u>(90,587)</u>	<u>(31,492)</u>

**Kings Tamerton Community Association**

**Notes to the Financial Statements - continued  
for the Year Ended 30 April 2022**

**10. RELATED PARTY DISCLOSURES**

The charity is affiliated with Kings Tamerton Social Club (registered friendly society number 25746R). The club's objects state that it supports the objects, activities and finances of the charity.

**11. EXCEPTIONAL ITEMS**

**INCOMING**

The charity received Covid-19 Grants totalling £17,150, from Plymouth City Council during the year. These Funds are unrestricted.

The charity shared £7,000 of the grants with the Social Club as most of the grants were claimed by the charity on behalf of both committees.

**Kings Tamerton Community Association**

**Detailed Statement of Financial Activities  
for the Year Ended 30 April 2022**

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	372	-
Admissions	171	-
	<hr/> 543	<hr/> -
<b>Other trading activities</b>		
Table top sales and similar activities	378	-
Membership Fees	5,742	120
Bingo receipts and raffles	5,279	277
Lucky Numbers	2,124	165
Coffee mornings	5,233	1,634
Halloween Party	271	-
Fun Day	642	-
Birthday Party/Reopening Raffle	182	-
Easter Raffle Ticket Sales	200	-
	<hr/> 20,051	<hr/> 2,196
<b>Investment income</b>		
Bank interest receivable	17	109
<b>Charitable activities</b>		
Hall Hire	3,921	110
Skittle Hire	300	20
Whist Club	290	-
Grants	17,150	14,143
	<hr/> 21,661	<hr/> 14,273
<b>Other income</b>		
Sundry income receipts	245	-
	<hr/> 42,517	<hr/> 16,578
<b>Total incoming resources</b>		
	42,517	16,578
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Rents	2,950	-
<b>Other trading activities</b>		
Bingo supplies	604	39
Over 60s party costs	479	-
Fundraising costs	4,173	502
Lucky Number payouts	200	-
	<hr/> 5,456	<hr/> 541

This page does not form part of the statutory financial statements

**Kings Tamerton Community Association**

**Detailed Statement of Financial Activities  
for the Year Ended 30 April 2022**

	2022 £	2021 £
<b>Other trading activities</b>		
<b>Charitable activities</b>		
Rates and water	652	1,180
Postage and stationery	329	40
Sundries	437	24
Repairs and renewals	2,560	3,985
Clearing Drains & Cleaning	518	-
Fire & security costs	4,563	2,949
Halloween party	132	-
Christmas party	206	-
Fun Day	335	-
Parties	-	49
	<hr/>	<hr/>
	9,732	8,227
 <b>Other</b>		
Long leasehold	9,502	9,502
Fixtures and fittings	698	912
Exceptional items	7,000	20,400
	<hr/>	<hr/>
	17,200	30,814
 <b>Support costs</b>		
<b>Management</b>		
Insurance	65	-
 <b>Governance costs</b>		
Insurance	5,340	4,732
Telephone	2,207	1,769
Accountancy and legal fees	864	690
	<hr/>	<hr/>
	8,411	7,191
 Total resources expended	<hr/>	<hr/>
	43,814	46,773
 Net expenditure	<hr/>	<hr/>
	(1,297)	(30,195)
	<hr/>	<hr/>

This page does not form part of the statutory financial statements