

**Report of the Trustees and
Financial Statements
for the Year Ended 30 April 2023
for
Kings Tamerton Community Association**

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

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for the Year Ended 30 April 2023**

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Kings Tamerton Community Association

Report of the Trustees for the Year Ended 30 April 2023

The trustees present their report with the financial statements of the charity for the year ended 30 April 2023. 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
Mrs D Oram
Mrs J Boulton
Mrs M Jeffery (resigned 9/7/2022)
Mr C Lynch (resigned 1/8/2022)
Mr J Neale
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) (resigned 27/2/2023)
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 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 2023

TRUSTEES' REPORT

ACTIVITIES

Since Covid-19 restrictions were lifted on 22 February 2022, we were gradually able to bring in more activities at the club although members of the public were nervous about venturing out.

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 continue to be successful.

We were able to hold Table Top Sales and other similar activities.

We held various events including Fun Day, Easter Party, Christmas party and celebrating the Kings Coronation.

We tried introducing Roast Dinners on a Sunday, but unfortunately this was not successful and it was decided to stop this service.

USE OF FACILITIES

We are now receiving rent from Whist Club, Musketeers, Music of the Night, Nut Rockers.

OTHER MATTERS

We have now installed a Disabled Access to the club.

We received the following Grants:-

- £300 Plymouth City Councillors Grant towards the Funday
- £500 Plymouth City Council towards celebrating the Kings Coronation.
- £500 North Yard Trust for over 60's meal

Approved by order of the board of trustees on 3 December 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 2023.

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

5 December 2023

Kings Tamerton Community Association

**Statement of Financial Activities
for the Year Ended 30 April 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		465	-	465	543
Charitable activities					
Charitable activities					
		4,461	-	4,461	4,511
Income from non-charitable trading activities		-	1,300	1,300	17,150
Other trading activities	2	21,798	-	21,798	20,051
Investment income	3	242	-	242	17
Other income		241	-	241	245
Total		<u>27,207</u>	<u>1,300</u>	<u>28,507</u>	<u>42,517</u>
EXPENDITURE ON					
Raising funds		7,343	1,000	8,343	8,406
Charitable activities					
Charitable activities					
		25,264	-	25,264	18,108
Management and administration		-	-	-	100
Plymouth City Council Grants - Grants Used		-	1,550	1,550	-
Other		15,225	-	15,225	17,200
Total		<u>47,832</u>	<u>2,550</u>	<u>50,382</u>	<u>43,814</u>
NET INCOME/(EXPENDITURE)		(20,625)	(1,250)	(21,875)	(1,297)
RECONCILIATION OF FUNDS					
Total funds brought forward		246,283	1,250	247,533	248,830
TOTAL FUNDS CARRIED FORWARD		<u><u>225,658</u></u>	<u><u>-</u></u>	<u><u>225,658</u></u>	<u><u>247,533</u></u>

The notes form part of these financial statements

Kings Tamerton Community Association

**Balance Sheet
30 April 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	6	183,109	-	183,109	191,222
CURRENT ASSETS					
Debtors	7	732	-	732	1,125
Cash at bank and in hand		42,685	408	43,093	56,048
		<u>43,417</u>	<u>408</u>	<u>43,825</u>	<u>57,173</u>
CREDITORS					
Amounts falling due within one year	8	(868)	(408)	(1,276)	(862)
NET CURRENT ASSETS		<u>42,549</u>	<u>-</u>	<u>42,549</u>	<u>56,311</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>225,658</u>	<u>-</u>	<u>225,658</u>	<u>247,533</u>
NET ASSETS		<u>225,658</u>	<u>-</u>	<u>225,658</u>	<u>247,533</u>
FUNDS	10				
Unrestricted funds				225,658	246,283
Restricted funds				-	1,250
TOTAL FUNDS				<u>225,658</u>	<u>247,533</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 3 December 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 2023**

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 2023**

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Table top sales and similar activities	1,135	378
Membership Fees	5,196	5,742
Bingo receipts and raffles	7,040	5,279
Lucky Numbers	1,896	2,124
Coffee mornings	6,123	5,233
Halloween Party	-	271
Fun Day	111	642
Birthday Party/Reopening Raffle	131	182
Easter Raffle Ticket Sales	-	200
Roast Takings	166	-
	<u>21,798</u>	<u>20,051</u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Bank interest receivable	<u>242</u>	<u>17</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 funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	543	-	543
Charitable activities			
Charitable activities			
	4,511	-	4,511
Income from non-charitable trading activities	17,150	-	17,150
Other trading activities	20,051	-	20,051
Investment income	17	-	17
Other income	245	-	245
Total	<u>42,517</u>	<u>-</u>	<u>42,517</u>
EXPENDITURE ON			
Raising funds	8,406	-	8,406
Charitable activities			
Charitable activities			
	18,108	-	18,108
Management and administration	100	-	100
Other	17,200	-	17,200

Kings Tamerton Community Association

**Notes to the Financial Statements - continued
for the Year Ended 30 April 2023**

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Total	43,814	-	43,814
NET INCOME/(EXPENDITURE)	(1,297)	-	(1,297)
RECONCILIATION OF FUNDS			
Total funds brought forward	247,580	1,250	248,830
TOTAL FUNDS CARRIED FORWARD	246,283	1,250	247,533

6. TANGIBLE FIXED ASSETS

	Long leasehold £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 May 2022	306,760	90,895	438	398,093
Additions	-	2,613	-	2,613
At 30 April 2023	306,760	93,508	438	400,706
DEPRECIATION				
At 1 May 2022	116,723	89,710	438	206,871
Charge for year	9,502	1,224	-	10,726
At 30 April 2023	126,225	90,934	438	217,597
NET BOOK VALUE				
At 30 April 2023	180,535	2,574	-	183,109
At 30 April 2022	190,037	1,185	-	191,222

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other debtors	-	400
Prepayments and accrued income	732	725
	732	1,125

Kings Tamerton Community Association

**Notes to the Financial Statements - continued
for the Year Ended 30 April 2023**

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Bank loans and overdrafts (see note 9)	408	-
Other creditors	868	862
	<u>1,276</u>	<u>862</u>

9. LOANS

An analysis of the maturity of loans is given below:

	2023	2022
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	408	-
	<u>408</u>	<u>-</u>

10. MOVEMENT IN FUNDS

	At 1.5.22	Net movement in funds	At 30.4.23
	£	£	£
Unrestricted funds			
General fund	221,283	(20,625)	200,658
Plymouth City Council Covid-19	25,000	-	25,000
	<u>246,283</u>	<u>(20,625)</u>	<u>225,658</u>
Restricted funds			
Plymouth City Council	1,250	(1,250)	-
	<u>1,250</u>	<u>(1,250)</u>	<u>-</u>
TOTAL FUNDS	<u>247,533</u>	<u>(21,875)</u>	<u>225,658</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	27,207	(47,832)	(20,625)
Restricted funds			
North Yard Community Trust	500	(500)	-
Plymouth City Council	800	(2,050)	(1,250)
	<u>1,300</u>	<u>(2,550)</u>	<u>(1,250)</u>
TOTAL FUNDS	<u>28,507</u>	<u>(50,382)</u>	<u>(21,875)</u>

Kings Tamerton Community Association

**Notes to the Financial Statements - continued
for the Year Ended 30 April 2023**

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

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

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

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

	At 1.5.21 £	Net movement in funds £	At 30.4.23 £
Unrestricted funds			
General fund	222,580	(21,922)	200,658
Plymouth City Council Covid-19	25,000	-	25,000
	<hr/>	<hr/>	<hr/>
	247,580	(21,922)	225,658
Restricted funds			
Plymouth City Council	1,250	(1,250)	-
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>248,830</u>	<u>(23,172)</u>	<u>225,658</u>

Kings Tamerton Community Association

**Notes to the Financial Statements - continued
for the Year Ended 30 April 2023**

10. MOVEMENT IN FUNDS - continued

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 £
Unrestricted funds			
General fund	69,724	(91,646)	(21,922)
Restricted funds			
North Yard Community Trust	500	(500)	-
Plymouth City Council	800	(2,050)	(1,250)
	<u>1,300</u>	<u>(2,550)</u>	<u>(1,250)</u>
TOTAL FUNDS	<u>71,024</u>	<u>(94,196)</u>	<u>(23,172)</u>

11. 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.

12. EXCEPTIONAL ITEMS

INCOMING

The charity received the following Grants during the year. These Funds are restricted:-

- £300 Plymouth City Councillors Grant towards the Funday
- £500 Plymouth City Council towards celebrating the Kings Coronation.
- £500 North Yard Trust for over 60's meal

The charity gave £4,500 to Kings Tamerton Social Club Ltd to help with bills.

Kings Tamerton Community Association

**Detailed Statement of Financial Activities
for the Year Ended 30 April 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	80	372
Admissions	385	171
	<hr/> 465	<hr/> 543
Other trading activities		
Table top sales and similar activities	1,135	378
Membership Fees	5,196	5,742
Bingo receipts and raffles	7,040	5,279
Lucky Numbers	1,896	2,124
Coffee mornings	6,123	5,233
Halloween Party	-	271
Fun Day	111	642
Birthday Party/Reopening Raffle	131	182
Easter Raffle Ticket Sales	-	200
Roast Takings	166	-
	<hr/> 21,798	<hr/> 20,051
Investment income		
Bank interest receivable	242	17
Charitable activities		
Hall Hire	3,851	3,921
Skittle Hire	260	300
Whist Club	350	290
Grants	1,300	17,150
	<hr/> 5,761	<hr/> 21,661
Other income		
Sundry income receipts	241	245
	<hr/> 28,507	<hr/> 42,517
Total incoming resources		
	28,507	42,517
EXPENDITURE		
Raising donations and legacies		
Rents	2,360	2,950
Other trading activities		
Bingo supplies	94	604
Over 60s party costs	-	479
Fundraising costs	5,889	4,173
Lucky Number payouts	-	200
	<hr/> 5,983	<hr/> 5,456

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 2023**

	2023 £	2022 £
Other trading activities		
Charitable activities		
Wages	1,644	-
Rates and water	1,025	652
Postage and stationery	1,028	329
Sundries	213	437
Repairs and renewals	11,797	2,560
Clearing Drains & Cleaning	489	518
Fire & security costs	1,459	4,563
Halloween party	78	132
Christmas party	495	206
Fun Day	407	335
Parties	37	-
	<hr/>	<hr/>
	18,672	9,732
 Other		
Long leasehold	9,502	9,502
Fixtures and fittings	1,223	698
Exceptional items	4,500	7,000
	<hr/>	<hr/>
	15,225	17,200
 Support costs		
Management		
Insurance	-	65
 Governance costs		
Insurance	5,847	5,340
Telephone	1,425	2,207
Accountancy and legal fees	870	864
	<hr/>	<hr/>
	8,142	8,411
	<hr/>	<hr/>
Total resources expended	50,382	43,814
	<hr/>	<hr/>
Net expenditure	(21,875)	(1,297)
	<hr/> <hr/>	<hr/> <hr/>

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