

**Report of the Trustees and
Financial Statements
for the Year Ended 30 April 2024
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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Kings Tamerton Community Association

Report of the Trustees for the Year Ended 30 April 2024

The trustees present their report with the financial statements of the charity for the year ended 30 April 2024. 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
Mr J Neale (resigned 30/6/2023)
Mrs M Jeffery
Mr C Hanwell
Mrs C Greep
Mrs A Romanski (resigned 31/10/2023)
Mrs K Gillard

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 2024

TRUSTEES' REPORT

ACTIVITIES

The activities in the club are going from strength to strength

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, Halloween Party, Christmas party and celebrating the Kings Coronation.

USE OF FACILITIES

We receive rents from Whist Club, Musketeers, Nut Rockers, Photography Club.

The charity received the following Grants during the year.

- £400 Plymouth City Councillors Grant towards the Funday
- £500 Plymouth City Council towards Easter Disco.
- £500 North Yard Trust for Coronation
- £500 North Yard Trust for Children's Christmas Party

Approved by order of the board of trustees on 1 October 2024 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 2024.

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

8 October 2024

Kings Tamerton Community Association

**Statement of Financial Activities
for the Year Ended 30 April 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		261	-	261	465
Charitable activities					
Charitable activities					
		4,360	-	4,360	4,461
Income from non-charitable trading activities		-	-	-	1,300
North Yard Community Trust Grants Used		-	1,000	1,000	-
Plymouth City Council Grants - Grants Used		-	900	900	-
Other trading activities	2	30,674	-	30,674	21,798
Investment income	3	6,195	-	6,195	242
Other income		100	-	100	241
Total		41,590	1,900	43,490	28,507
EXPENDITURE ON					
Raising funds		10,731	-	10,731	8,343
Charitable activities					
Charitable activities					
		26,304	-	26,304	25,264
Plymouth City Council Grants - Grants Used		-	-	-	1,550
Other		28,405	-	28,405	15,225
Total		65,440	-	65,440	50,382
NET INCOME/(EXPENDITURE)		(23,850)	1,900	(21,950)	(21,875)
RECONCILIATION OF FUNDS					
Total funds brought forward		225,658	-	225,658	247,533
TOTAL FUNDS CARRIED FORWARD		201,808	1,900	203,708	225,658

The notes form part of these financial statements

Kings Tamerton Community Association

**Balance Sheet
30 April 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	6	172,705	-	172,705	183,109
CURRENT ASSETS					
Debtors	7	740	-	740	732
Cash at bank and in hand		29,239	1,900	31,139	43,093
		<u>29,979</u>	<u>1,900</u>	<u>31,879</u>	<u>43,825</u>
CREDITORS					
Amounts falling due within one year	8	(876)	-	(876)	(1,276)
NET CURRENT ASSETS		<u>29,103</u>	<u>1,900</u>	<u>31,003</u>	<u>42,549</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		201,808	1,900	203,708	225,658
NET ASSETS		<u>201,808</u>	<u>1,900</u>	<u>203,708</u>	<u>225,658</u>
FUNDS	10				
Unrestricted funds				201,808	225,658
Restricted funds				1,900	-
TOTAL FUNDS				<u>203,708</u>	<u>225,658</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 1 October 2024 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 2024**

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 exemption 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 2024**

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Table top sales and similar activities	124	1,135
Membership Fees	4,903	5,196
Bingo receipts and raffles	9,711	7,040
Lucky Numbers	4,346	1,896
Coronation	488	-
Coffee mornings	9,491	6,123
Halloween Party	247	-
Fun Day	761	111
40th Anniversary	381	131
Easter Disco/Party	222	-
Roast Takings	-	166
	<u>30,674</u>	<u>21,798</u>

3. INVESTMENT INCOME

	2024	2023
	£	£
Bank interest receivable	822	242
Exceptional items	5,373	-
	<u>6,195</u>	<u>242</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

Trustees' expenses

During the year the charity paid expenses totalling £360 (2023 £80).

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	465	-	465
Charitable activities			
Charitable activities	4,461	-	4,461
Income from non-charitable trading activities	-	1,300	1,300
Other trading activities	21,798	-	21,798
Investment income	242	-	242
Other income	241	-	241
Total	<u>27,207</u>	<u>1,300</u>	<u>28,507</u>
EXPENDITURE ON			
Raising funds	7,343	1,000	8,343

Kings Tamerton Community Association

**Notes to the Financial Statements - continued
for the Year Ended 30 April 2024**

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Charitable activities			
Charitable activities			
	25,264	-	25,264
Plymouth City Council Grants - Grants Used	-	1,550	1,550
Other	15,225	-	15,225
Total	<u>47,832</u>	<u>2,550</u>	<u>50,382</u>
NET INCOME/(EXPENDITURE)	(20,625)	(1,250)	(21,875)
RECONCILIATION OF FUNDS			
Total funds brought forward	246,283	1,250	247,533
TOTAL FUNDS CARRIED FORWARD	<u>225,658</u>	<u>-</u>	<u>225,658</u>

6. TANGIBLE FIXED ASSETS

	Long leasehold £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 May 2023 and 30 April 2024	<u>306,760</u>	<u>93,508</u>	<u>438</u>	<u>400,706</u>
DEPRECIATION				
At 1 May 2023	126,225	90,934	438	217,597
Charge for year	<u>9,501</u>	<u>903</u>	<u>-</u>	<u>10,404</u>
At 30 April 2024	<u>135,726</u>	<u>91,837</u>	<u>438</u>	<u>228,001</u>
NET BOOK VALUE				
At 30 April 2024	<u>171,034</u>	<u>1,671</u>	<u>-</u>	<u>172,705</u>
At 30 April 2023	<u>180,535</u>	<u>2,574</u>	<u>-</u>	<u>183,109</u>

Kings Tamerton Community Association

**Notes to the Financial Statements - continued
for the Year Ended 30 April 2024**

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Prepayments and accrued income	740	732
	<u>740</u>	<u>732</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Bank loans and overdrafts (see note 9)	-	408
Other creditors	876	868
	<u>876</u>	<u>1,276</u>

9. LOANS

An analysis of the maturity of loans is given below:

	2024	2023
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	-	408
	<u>-</u>	<u>408</u>

10. MOVEMENT IN FUNDS

	At 1.5.23	Net movement in funds	At
	£	£	30.4.24 £
Unrestricted funds			
General fund	200,658	(23,850)	176,808
Plymouth City Council Covid-19	25,000	-	25,000
	<u>225,658</u>	<u>(23,850)</u>	<u>201,808</u>
Restricted funds			
North Yard Community Trust	-	1,000	1,000
Plymouth City Council	-	900	900
	<u>-</u>	<u>1,900</u>	<u>1,900</u>
TOTAL FUNDS	<u>225,658</u>	<u>(21,950)</u>	<u>203,708</u>

Kings Tamerton Community Association

**Notes to the Financial Statements - continued
for the Year Ended 30 April 2024**

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	41,590	(65,440)	(23,850)
Restricted funds			
North Yard Community Trust	1,000	-	1,000
Plymouth City Council	900	-	900
	<u>1,900</u>	<u>-</u>	<u>1,900</u>
TOTAL FUNDS	<u>43,490</u>	<u>(65,440)</u>	<u>(21,950)</u>

Comparatives for 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>

Comparative 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 2024**

10. MOVEMENT IN FUNDS - continued

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

	At 1.5.22 £	Net movement in funds £	At 30.4.24 £
Unrestricted funds			
General fund	221,283	(44,475)	176,808
Plymouth City Council Covid-19	25,000	-	25,000
	<u>246,283</u>	<u>(44,475)</u>	<u>201,808</u>
Restricted funds			
North Yard Community Trust	-	1,000	1,000
Plymouth City Council	1,250	(350)	900
	<u>1,250</u>	<u>650</u>	<u>1,900</u>
TOTAL FUNDS	<u>247,533</u>	<u>(43,825)</u>	<u>203,708</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 £
Unrestricted funds			
General fund	68,797	(113,272)	(44,475)
Restricted funds			
North Yard Community Trust	1,500	(500)	1,000
Plymouth City Council	1,700	(2,050)	(350)
	<u>3,200</u>	<u>(2,550)</u>	<u>650</u>
TOTAL FUNDS	<u>71,997</u>	<u>(115,822)</u>	<u>(43,825)</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.

Kings Tamerton Community Association

**Notes to the Financial Statements - continued
for the Year Ended 30 April 2024**

12. EXCEPTIONAL ITEMS

INCOMING

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

- 03/08/2023 - £400 Plymouth City Councillors Grant towards the Funday
- 04/03/2024 - £500 Plymouth City Council towards Easter Disco.
- 03/06/2023 - £500 North Yard Trust for Coronation
- 30/11/2023 - £500 North Yard Trust for Children's Christmas Party

The Charity received £2,390 from Aviva Insurance to cover the cost of repairing the leaking roof.

OUTGOING

The charity gave the following amounts to Kings Tamerton Social Club Ltd to help with bills. the Social Club paid some of this back as follows:-.

- 20/07/2023 £1,000
- 25/07/2023 £14,000
- 26/03/2024 £4,000

	£19,000
2 x £500	(£1,000)

In Accounts	£18,000
	=====

The Charity paid Bird and Howes Business Consultants to £1,742.45 to have the Business Rates reviewed and as a result received a Rates refund of £2,983.16.

Kings Tamerton Community Association

**Detailed Statement of Financial Activities
for the Year Ended 30 April 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	-	80
Admissions	261	385
	<hr/> 261	<hr/> 465
Other trading activities		
Table top sales and similar activities	124	1,135
Membership Fees	4,903	5,196
Bingo receipts and raffles	9,711	7,040
Lucky Numbers	4,346	1,896
Coronation	488	-
Coffee mornings	9,491	6,123
Halloween Party	247	-
Fun Day	761	111
40th Anniversary	381	131
Easter Disco/Party	222	-
Roast Takings	-	166
	<hr/> 30,674	<hr/> 21,798
Investment income		
Bank interest receivable	822	242
Exceptional items	5,373	-
	<hr/> 6,195	<hr/> 242
Charitable activities		
Hall Hire	3,430	3,851
Skittle Hire	490	260
Whist Club	440	350
Grants	1,900	1,300
	<hr/> 6,260	<hr/> 5,761
Other income		
Sundry income receipts	100	241
	<hr/> 43,490	<hr/> 28,507
Total incoming resources		
	43,490	28,507
EXPENDITURE		
Raising donations and legacies		
Rents	2,360	2,360
Other trading activities		
Bingo supplies	1,153	94
Carried forward	1,153	94

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 2024**

	2024 £	2023 £
Other trading activities		
Brought forward	1,153	94
Over 60s party costs	636	-
Fundraising costs	6,582	5,889
	<hr/>	<hr/>
	8,371	5,983
 Charitable activities		
Wages	3,923	1,644
Rates and water	319	1,025
Light and heat	610	-
Postage and stationery	311	1,028
Sundries	762	213
Repairs and renewals	5,347	11,797
Clearing Drains & Cleaning	161	489
Fire & security costs	1,986	1,459
Halloween party	404	78
Christmas party	571	495
Fun Day	677	407
Parties	155	37
	<hr/>	<hr/>
	15,226	18,672
 Other		
Long leasehold	9,502	9,502
Fixtures and fittings	903	1,223
Exceptional items	18,000	4,500
	<hr/>	<hr/>
	28,405	15,225
 Support costs		
 Governance costs		
Insurance	6,609	5,847
Telephone	1,851	1,425
Accountancy and legal fees	876	870
Professional Fees	1,742	-
	<hr/>	<hr/>
	11,078	8,142
 Total resources expended	<hr/>	<hr/>
	65,440	50,382
 Net expenditure	<hr/>	<hr/>
	(21,950)	(21,875)

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