

**Report of the Trustees and  
Financial Statements  
for the Year Ended 30 April 2025  
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 2025**

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## **Kings Tamerton Community Association**

### **Report of the Trustees for the Year Ended 30 April 2025**

The trustees present their report with the financial statements of the charity for the year ended 30 April 2025. 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  
Mr C Hanwell  
Mrs C Greep  
Mrs K Gillard (resigned 17/6/2025)  
Mrs L Crisp (appointed 17/6/2025)  
Mrs A Magee (appointed 5/7/2025)

##### **HOLDING TRUSTEES**

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

Mr T Taylor (resigned 01/08/2025)  
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 2025**

#### **TRUSTEES' REPORT**

##### **ACTIVITIES**

The activities in the club continue to 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 and Christmas party.

##### **USE OF FACILITIES**

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

The charity received the following Grants during the year.

- £300 Plymouth City Councillors Grant to be used as required
- £500 North Yard Trust for the Funday.
- £500 North Yard Trust for Children's Christmas Party

Approved by order of the board of trustees on 21 November 2025 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 2025.

**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

24 November 2025

**Kings Tamerton Community Association**

**Statement of Financial Activities  
for the Year Ended 30 April 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		476	-	476	261
<b>Charitable activities</b>					
Charitable activities					
		5,404	-	5,404	4,360
North Yard Community Trust Grants Used		-	1,000	1,000	1,000
Plymouth City Council Grants - Grants Used		300	-	300	900
Other trading activities	2	36,530	-	36,530	30,674
Investment income	3	711	-	711	6,195
Other income		30	-	30	100
<b>Total</b>		<u>43,451</u>	<u>1,000</u>	<u>44,451</u>	<u>43,490</u>
<b>EXPENDITURE ON</b>					
Raising funds		11,384	-	11,384	10,731
<b>Charitable activities</b>					
Charitable activities					
		21,514	-	21,514	26,304
Other		16,836	-	16,836	28,405
<b>Total</b>		<u>49,734</u>	<u>-</u>	<u>49,734</u>	<u>65,440</u>
<b>NET INCOME/(EXPENDITURE)</b>		(6,283)	1,000	(5,283)	(21,950)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		201,808	1,900	203,708	225,658
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>195,525</u></u>	<u><u>2,900</u></u>	<u><u>198,425</u></u>	<u><u>203,708</u></u>

The notes form part of these financial statements

**Kings Tamerton Community Association**

**Balance Sheet  
30 April 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	162,869	-	162,869	172,705
<b>CURRENT ASSETS</b>					
Debtors	7	829	-	829	740
Cash at bank and in hand		33,007	2,900	35,907	31,139
		<u>33,836</u>	<u>2,900</u>	<u>36,736</u>	<u>31,879</u>
<b>CREDITORS</b>					
Amounts falling due within one year	8	(1,180)	-	(1,180)	(876)
<b>NET CURRENT ASSETS</b>		<u>32,656</u>	<u>2,900</u>	<u>35,556</u>	<u>31,003</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>195,525</u>	<u>2,900</u>	<u>198,425</u>	<u>203,708</u>
<b>NET ASSETS</b>		<u>195,525</u>	<u>2,900</u>	<u>198,425</u>	<u>203,708</u>
<b>FUNDS</b>	9				
Unrestricted funds				195,525	201,808
Restricted funds				2,900	1,900
<b>TOTAL FUNDS</b>				<u>198,425</u>	<u>203,708</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 21 November 2025 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 2025**

**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

**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 2025**

**2. OTHER TRADING ACTIVITIES**

	2025	2024
	£	£
Table top sales and similar activities	-	124
Membership Fees	5,672	4,903
Bingo receipts and raffles	11,728	9,711
Lucky Numbers	5,331	4,346
Coronation	-	488
Coffee mornings	11,902	9,491
Halloween Party	338	247
Fun Day	917	761
40th Anniversary	-	381
Easter Disco/Party	128	222
Over 60s Party	514	-
	<u>36,530</u>	<u>30,674</u>

**3. INVESTMENT INCOME**

	2025	2024
	£	£
Bank interest receivable	711	822
Exceptional items	-	5,373
	<u>711</u>	<u>6,195</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

**Trustees' expenses**

During the year the charity paid expenses totalling £375 (2024 £360).

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

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	261	-	261
<b>Charitable activities</b>			
Charitable activities			
	4,360	-	4,360
North Yard Community Trust Grants Used	-	1,000	1,000
Plymouth City Council Grants - Grants Used	-	900	900
Other trading activities	30,674	-	30,674
Investment income	6,195	-	6,195
Other income	100	-	100
<b>Total</b>	<u>41,590</u>	<u>1,900</u>	<u>43,490</u>
<b>EXPENDITURE ON</b>			
Raising funds	10,731	-	10,731

**Kings Tamerton Community Association**

**Notes to the Financial Statements - continued  
for the Year Ended 30 April 2025**

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

	Unrestricted funds £	Restricted funds £	Total funds £
<b>Charitable activities</b>			
Charitable activities	26,304	-	26,304
Other	28,405	-	28,405
<b>Total</b>	<u>65,440</u>	<u>-</u>	<u>65,440</u>
<b>NET INCOME/(EXPENDITURE)</b>	(23,850)	1,900	(21,950)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	225,658	-	225,658
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>201,808</u>	<u>1,900</u>	<u>203,708</u>

**6. TANGIBLE FIXED ASSETS**

	Long leasehold £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 May 2024 and 30 April 2025	306,760	93,508	438	400,706
<b>DEPRECIATION</b>				
At 1 May 2024	135,726	91,837	438	228,001
Charge for year	9,502	334	-	9,836
At 30 April 2025	145,228	92,171	438	237,837
<b>NET BOOK VALUE</b>				
At 30 April 2025	<u>161,532</u>	<u>1,337</u>	<u>-</u>	<u>162,869</u>
At 30 April 2024	<u>171,034</u>	<u>1,671</u>	<u>-</u>	<u>172,705</u>

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

	2025 £	2024 £
Prepayments and accrued income	<u>829</u>	<u>740</u>

**Kings Tamerton Community Association**

**Notes to the Financial Statements - continued  
for the Year Ended 30 April 2025**

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

	2025	2024
	£	£
Other creditors	1,180	876
	<u>1,180</u>	<u>876</u>

**9. MOVEMENT IN FUNDS**

	At 1.5.24	Net movement in funds	At
	£	£	30.4.25 £
<b>Unrestricted funds</b>			
General fund	201,808	(6,583)	195,225
Plymouth City Council - Councillors			
Grants	-	300	300
	<u>201,808</u>	<u>(6,283)</u>	<u>195,525</u>
<b>Restricted funds</b>			
North Yard Community Trust	1,000	1,000	2,000
Plymouth City Council	900	-	900
	<u>1,900</u>	<u>1,000</u>	<u>2,900</u>
<b>TOTAL FUNDS</b>	<u>203,708</u>	<u>(5,283)</u>	<u>198,425</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	43,151	(49,734)	(6,583)
Plymouth City Council - Councillors			
Grants	300	-	300
	<u>43,451</u>	<u>(49,734)</u>	<u>(6,283)</u>
<b>Restricted funds</b>			
North Yard Community Trust	1,000	-	1,000
	<u>1,000</u>	<u>-</u>	<u>1,000</u>
<b>TOTAL FUNDS</b>	<u>44,451</u>	<u>(49,734)</u>	<u>(5,283)</u>

**Kings Tamerton Community Association**

**Notes to the Financial Statements - continued  
for the Year Ended 30 April 2025**

**9. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

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

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	41,590	(65,440)	(23,850)
<b>Restricted funds</b>			
North Yard Community Trust	1,000	-	1,000
Plymouth City Council	900	-	900
	<u>1,900</u>	<u>-</u>	<u>1,900</u>
<b>TOTAL FUNDS</b>	<u>43,490</u>	<u>(65,440)</u>	<u>(21,950)</u>

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

	At 1.5.23 £	Net movement in funds £	At 30.4.25 £
<b>Unrestricted funds</b>			
General fund	225,658	(30,433)	195,225
Plymouth City Council - Councillors Grants	-	300	300
	<u>225,658</u>	<u>(30,133)</u>	<u>195,525</u>
<b>Restricted funds</b>			
North Yard Community Trust	-	2,000	2,000
Plymouth City Council	-	900	900
	<u>-</u>	<u>2,900</u>	<u>2,900</u>
<b>TOTAL FUNDS</b>	<u>225,658</u>	<u>(27,233)</u>	<u>198,425</u>

## Kings Tamerton Community Association

### Notes to the Financial Statements - continued for the Year Ended 30 April 2025

#### 9. 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 £
<b>Unrestricted funds</b>			
General fund	84,741	(115,174)	(30,433)
Plymouth City Council - Councillors Grants	300	-	300
	85,041	(115,174)	(30,133)
<b>Restricted funds</b>			
North Yard Community Trust	2,000	-	2,000
Plymouth City Council	900	-	900
	2,900	-	2,900
<b>TOTAL FUNDS</b>	<u>87,941</u>	<u>(115,174)</u>	<u>(27,233)</u>

#### 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 the following Grants during the year.

Restricted Funds

- 25/07/2025 - £500 North Yard Trust for Funday

- 28/11/2024 - £500 North Yard Trust for Children's Christmas Party

Unrestricted Funds

-21/11/2024 - £300 Plymouth City Councillors Grant to be used as required.

##### OUTGOING

The charity gave £7,000 (£1,000 per month between September 2024 and March 2025) to Kings Tamerton Social Club Ltd

**Kings Tamerton Community Association**

**Detailed Statement of Financial Activities  
for the Year Ended 30 April 2025**

	2025 £	2024 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	356	-
Admissions	120	261
	<hr/> 476	<hr/> 261
<b>Other trading activities</b>		
Table top sales and similar activities	-	124
Membership Fees	5,672	4,903
Bingo receipts and raffles	11,728	9,711
Lucky Numbers	5,331	4,346
Coronation	-	488
Coffee mornings	11,902	9,491
Halloween Party	338	247
Fun Day	917	761
40th Anniversary	-	381
Easter Disco/Party	128	222
Over 60s Party	514	-
	<hr/> 36,530	<hr/> 30,674
<b>Investment income</b>		
Bank interest receivable	711	822
Exceptional items	-	5,373
	<hr/> 711	<hr/> 6,195
<b>Charitable activities</b>		
Hall Hire	4,444	3,430
Skittle Hire	330	490
Whist Club	630	440
Grants	1,300	1,900
	<hr/> 6,704	<hr/> 6,260
<b>Other income</b>		
Sundry income receipts	30	100
	<hr/>	<hr/>
<b>Total incoming resources</b>	44,451	43,490
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Rents	2,360	2,360
<b>Other trading activities</b>		
Bingo supplies	1,440	1,153
Carried forward	1,440	1,153

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 2025**

	2025 £	2024 £
<b>Other trading activities</b>		
Brought forward	1,440	1,153
Over 60s party costs	413	636
Fundraising costs	7,171	6,582
	<hr/>	<hr/>
	9,024	8,371
 <b>Charitable activities</b>		
Wages	3,474	3,923
Rates and water	324	319
Light and heat	404	610
Postage and stationery	346	311
Sundries	301	762
Repairs and renewals	1,705	5,347
Clearing Drains & Cleaning	5	161
Fire & security costs	3,451	1,986
Halloween party	251	404
Christmas party	427	571
Fun Day	741	677
Parties	233	155
	<hr/>	<hr/>
	11,662	15,226
 <b>Other</b>		
Long leasehold	9,502	9,502
Fixtures and fittings	334	903
Exceptional items	7,000	18,000
	<hr/>	<hr/>
	16,836	28,405
 <b>Support costs</b>		
 <b>Governance costs</b>		
Insurance	6,976	6,609
Telephone	1,988	1,851
Accountancy and legal fees	888	876
Professional Fees	-	1,742
	<hr/>	<hr/>
	9,852	11,078
 Total resources expended	<hr/>	<hr/>
	49,734	65,440
 Net expenditure	<hr/>	<hr/>
	(5,283)	(21,950)
	<hr/>	<hr/>

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