Charity Number: 271693

Threemilestone Community Centre

Annual Report and Unaudited Financial Statements

for the financial year ended 31 March 2026

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

Threemilestone Community Centre
CONTENTS

	Page
Reference and Administrative Information	3
Trustees' Report	4 - 5
Statement of Trustees' Responsibilities	6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 - 14

Threemilestone Community Centre
REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Micheal Osmond Eileen Nell Derek Green Deborah Blackburn Trudy Bailey Durham Knowles Michael Ashcroft David Dimery Robert Victor Ellis Dulcie Tudor Paul Gunn Stuart Fell Jenny Turner Alun Jones Danny McLachlan Roy Alan Fisher Susan Rogers (Appointed 4 November 2025) Elizabeth Hazell Mark Weston Eryca Hosken Jill Fisher Billy Byrne (Appointed 9 November 2025) 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 2026

The trustees present their Trustees' Report and the unaudited financial statements for the financial year ended 31 March 2026.

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 2026.

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.

Firstly I must open with the sad news that one of the original trustees of the charity and who was involved in setting up the Charity and in the funding and the construction of the Centre, Durham Knowles has passed away.

Durham was still a serving trustee until his recent passing, and a contributor to the running of the management committee until he passed, and our condolences go to his wife Marcia and the family.

This year Jill Fisher and Bob Ellis, two of our officers, will be standing down after years of service, and I thank them for their input and serving as officers on the committee over recent years, we also had our vice chair Jenny Turner resign for personal reasons and I thank her for her service; she was a valuable informed asset to the operation and smooth running of the charity; we intend to appoint new officers shortly.

Heather, our manager, is currently on maternity leave following the birth of her daughter and we look forward to her return later this year; her "stand-in" Rebekah, is doing a good job.

We have had the best financial year ever in the history of the centre in nearly 50 years in terms of income, and we can thank our manager Heather for this increase in our income, and thanks to Bob for his diligent control of our finances.

This has been a very trying year, but we have achieved many improvements to the infrastructure of the centre, including a new committee room external half glazed door, and instructions given to fit blinds to the fire doors in Chyvelah hall as some groups are affected by sunlight at various times of the year. Sadly this has eroded a proportion of reserves.

We have financial support from the Parish Council for the public toilet cleaning for which we are grateful.

The long standing flooding problem to the alleyway adjacent to the church lane has finally been resolved by the fitting of drainage channels on the path.

Sadly anti social behaviour has increased and escalated in recent months costing valuable resources to resolve, and posts on social media have resulted in abusive and slanderous personal attacks on three trustees which will be resolutely rebuked and any necessary actions reported to the relevant authorities.

Our zero tolerance and antibullying and harassment policies will be strictly enforced, as disgraceful verbal abuse and slander of officers and trustees is not acceptable.

We are in close liaison with the police, Cornwall council's antisocial behaviour and community safety teams, and local schools, to try to curtail recent actions and events.

More positively further plans for the centre are in hand with grants being sourced for these works, including LED stage lighting for use by all hirers; additional battery storage for the P.V. system; replacement heaters in Chyvelah hall, worktops to the kitchen, and possible alterations to the bar and increasing floor area in Chyvelah hall are planned with architects plans submitted and an estimate received, but all subject to available finances.

Sadly the centre extension and existing defects and the new recent defect of failure of the main drainage have still not been resolved with Cornwall Council but we are endeavouring to push for this in the next year.

I thank all trustees for their support over the last 12 months.

Threemilestone Community Centre
TRUSTEES' REPORT
for the financial year ended 31 March 2026

Financial Review
The results for the financial year are set out on page 8 and additional notes are provided showing income and expenditure in greater detail.

This year has seen an increase in income to which we can thank Heather, our manager, for her hard work in sorting bookings.

This has been the best income in the 50 years of the charity operating, and hopefully bodes well for the future.

We have had financial support again from Kenwyn Parish Council towards the cleaning of the public toilet for which we thank them for this well used facility. The village feedback is positive, despite some anti social behaviour.

A new external aluminium fire door with a half glazed panel has been fitted by Camel Glass to the committee room with new locks and a ventilation fan over the door.

Vandalism and graffiti has again occurred to the public toilet with some drain on our finances.

Sadly we have just been informed that our export tariff is being reduced from July and represents nearly a 50% reduction in the rebate; we will check other suppliers in the future as we are still in contract for some time.

Various grants are being sourced by our grant expert Steve Horscroft for projects that are under consideration.

Ongoing, increasing costly maintenance for the "aged building" has been undertaken which no doubt will increase.

Trustees and Officers have agreed to a 'ring fenced' reserve fund of £20,000 for emergencies.

There has been a major failure of the drainage serving the centre and social club, which is costing thousands to rectify and repair. The camera survey and excavations showed a very poor standard of workmanship from Midas and did not meet he necessary standards which should have been enforced.

A major improvement of note is the drainage to the churchway alley and the ongoing maintenance of the gutters, with these works and repairs undertaken by RM Developments.

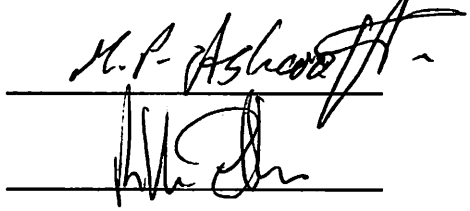
There has not been any progress in signing a new lease with the Social Club but hopefully this can be presented soon, subject to further negotiations.

Results and Dividends
At the end of the financial year the charity has assets of £172,122 (2025 - £178,238) and liabilities of £16,313 (2025 - £16,886). The net assets of the charity have decreased by £(5,543).

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 June 2026 and signed on its behalf by:



Threemilestone Community Centre
STATEMENT OF TRUSTEES' RESPONSIBILITIES
for the financial year ended 31 March 2026

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 11 June 2026 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 2026, 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

FORTH ACCOUNTANCY LLP
The Ground Floor Office
5 Market Square
PL26 6UD
GB

Date: 17 June 2026

Threemilestone Community Centre
STATEMENT OF FINANCIAL ACTIVITIES
for the financial year ended 31 March 2026

	Notes	Unrestricted Funds 2026 £	Restricted Funds 2026 £	Total Funds 2026 £	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £
Income							
Donations and legacies	3.1	414	-	414	175	-	175
Charitable activities - Grants from governments and other co-funders	3.2	-	4,536	4,536	-	30,744	30,744
Other trading activities	3.3	54,496	-	54,496	57,497	-	57,497
Investments	3.4	342	-	342	948	-	948
Other income	3.5	-	-	-	261	-	261
Total income		55,252	4,536	59,788	58,881	30,744	89,625
Expenditure							
Charitable activities	4.1	60,795	4,536	65,331	53,737	-	53,737
Net income/(expenditure)		(5,543)	-	(5,543)	5,144	30,744	35,888
Transfers between funds		-	-	-	30,744	(30,744)	-
Net movement in funds for the financial year		(5,543)	-	(5,543)	35,888	-	35,888
Reconciliation of funds: Total funds beginning of the year	11	161,352	-	161,352	125,464	-	125,464
Total funds at the end of the year		155,809	-	155,809	161,352	-	161,352

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 2026

	Notes	2026 £	2025 £
Fixed Assets			
Tangible assets	7	101,537	106,246
Current Assets			
Debtors	8	1,419	3,415
Cash at bank and in hand		69,166	68,577
		70,585	71,992
Creditors: Amounts falling due within one year	9	(16,313)	(16,886)
Net Current Assets		54,272	55,106
Total Assets less Current Liabilities		155,809	161,352
Funds			
General fund (unrestricted)		155,809	161,352
Total funds	11	155,809	161,352

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 June 2026 and signed on its behalf by

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 2026 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 2026

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.

During the year the Charity received a £4,536 grant from Kenwyn Parish to help towards cleaning costs.

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.

Significant judgements and Estimates
There are no significant judgements or estimates requiring disclosure.

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
Improve- ments to Property	25% on cost

Depreciation on Solar panels (included within 'Improvements to Property) is provided at a rate of 5% on cost.

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 £	2026 £	2025 £
Donations and legacies	414	-	414	175

3.2 CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2026 £	2025 £
Grants from governments and other co-funders: Income from charitable activities	-	4,536	4,536	30,744

Threemilestone Community Centre
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2026

3.3 OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2026 £	2025 £
Other trading activities	54,496	-	54,496	57,497

3.4 INVESTMENTS

	Unrestricted Funds £	Restricted Funds £	2026 £	2025 £
Investments	342	-	342	948

3.5 OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	2026 £	2025 £
Other income	-	-	-	261

4. EXPENDITURE
4.1 CHARITABLE ACTIVITIES

	Direct Costs £	Other Costs £	Support Costs £	2026 £	2025 £
Expenditure on charitable activites	65,331	-	-	65,331	53,737

5. NET INCOME

	2026 £	2025 £
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	5,169	3,812

6. INVESTMENT AND OTHER INCOME

	2026 £	2025 £
Bank interest	342	948

7. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Improve-ments to Property £	Total £
Cost				
At 1 April 2025	63,232	2,236	44,576	110,044
Additions	-	460	-	460
At 31 March 2026	63,232	2,696	44,576	110,504
Depreciation				
At 1 April 2025	-	(1,727)	5,525	3,798
Charge for the financial year	991	-	4,178	5,169
At 31 March 2026	991	(1,727)	9,703	8,967
Net book value				
At 31 March 2026	**62,241**	**4,423**	**34,873**	**101,537**
At 31 March 2025	63,232	3,963	39,051	106,246

Threemilestone Community Centre
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2026

8. DEBTORS

	2026 £	2025 £
Trade debtors	-	2,111
Prepayments and accrued income	1,419	1,304
	1,419	3,415

9. CREDITORS
Amounts falling due within one year

	2026 £	2025 £
Trade creditors	-	930
Accruals and deferred income	16,313	15,956
	16,313	16,886

10. RESERVES

	2026 £	2025 £
At the beginning of the year	161,352	125,464
(Deficit)/Surplus for the financial year	(5,543)	35,888
At the end of the year	155,809	161,352

11. FUNDS
11.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Total Funds £
At 1 April 2024	125,464	125,464
Movement during the financial year	35,888	35,888
At 31 March 2025	161,352	161,352
Movement during the financial year	(5,543)	(5,543)
At 31 March 2026	155,809	155,809

11.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 April 2025 £	Income £	Expenditure £	Transfers between funds £	Balance 31 March 2026 £
Restricted	-	4,536	4,536	-	-
Unrestricted funds					
Unrestricted General	161,352	55,252	60,795	-	155,809
Total funds	**161,352**	**59,788**	**65,331**	**-**	**155,809**

11.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use £	Current assets £	Current liabilities £	Total £
Unrestricted general funds	101,537	70,585	(16,313)	155,809
	101,537	70,585	(16,313)	155,809

Threemilestone Community Centre
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2026

12. POST-BALANCE SHEET EVENTS

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

13. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2026 nor for the year ended 31 March 2025.

No related party transactions occurred during the year.