Report of the Trustees and

Financial Statements

for the Year Ended 30 April 2026

for

Kings Tamerton Community Association

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

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Report of the Trustees for the Year Ended 30 April 2026

The trustees present their report with the financial statements of the charity for the year ended 30 April 2026. 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

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.
- £600 Plymouth City Councillors Grant to be used as required.
- £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
- £20,000 National Lottery for the Solar Panels

Approved by order of the board of trustees on 2 October 2026 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 2026.

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

2 October 2026

Kings Tamerton Community Association

Statement of Financial Activities
for the Year Ended 30 April 2026

	Notes	Unrestricted funds £	Restricted funds £	2026 Total funds £	2025 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		217	-	217	476
Charitable activities					
Charitable activities					
		3,290	-	3,290	5,404
North Yard Community Trust Grants Used		-	1,000	1,000	1,000
Plymouth City Council Grants - Grants Used		-	950	950	300
National Lottery Grant - Grants Used		-	20,000	20,000	-
Other trading activities	2	35,175	-	35,175	36,530
Investment income	3	582	-	582	711
Other income		42,884	-	42,884	30
Total		82,148	21,950	104,098	44,451
EXPENDITURE ON					
Raising funds		11,267	-	11,267	11,384
Charitable activities					
Charitable activities					
		25,528	-	25,528	21,514
Management and administration		3,923	-	3,923	-
Other		14,424	-	14,424	16,836
Total		55,142	-	55,142	49,734
NET INCOME/(EXPENDITURE)		27,006	21,950	48,956	(5,283)
RECONCILIATION OF FUNDS					
Total funds brought forward		195,525	2,900	198,425	203,708
TOTAL FUNDS CARRIED FORWARD		222,531	24,850	247,381	198,425

The notes form part of these financial statements

Balance Sheet
30 April 2026

	Notes	Unrestricted funds £	Restricted funds £	2026 Total funds £	2025 Total funds £
FIXED ASSETS					
Tangible assets	6	179,907	-	179,907	162,869
CURRENT ASSETS					
Debtors	7	810	-	810	829
Cash at bank and in hand		42,985	24,850	67,835	35,907
		43,795	24,850	68,645	36,736
CREDITORS					
Amounts falling due within one year	8	(1,171)	-	(1,171)	(1,180)
NET CURRENT ASSETS		42,624	24,850	67,474	35,556
TOTAL ASSETS LESS CURRENT LIABILITIES		222,531	24,850	247,381	198,425
NET ASSETS		222,531	24,850	247,381	198,425
FUNDS	9				
Unrestricted funds				222,531	195,525
Restricted funds				24,850	2,900
TOTAL FUNDS				247,381	198,425

The financial statements were approved by the Board of Trustees and authorised for issue on 2 October 2026 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 2026

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.

2. OTHER TRADING ACTIVITIES

	2026	2025
	£	£
Membership Fees	5,895	5,672
Bingo receipts and raffles	10,835	11,728
Lucky Numbers	5,245	5,331
Coffee mornings	11,895	11,902
Halloween Party	-	338
Fun Day	1,094	917
Easter Disco/Party	211	128
Over 60s Party	-	514
	35,175	36,530

3. INVESTMENT INCOME

	2026	2025
	£	£
Bank interest receivable	582	711

4. TRUSTEES' REMUNERATION AND BENEFITS

Trustees' expenses

During the year the charity paid expenses totalling £360 (2025 £375).

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	476	-	476
Charitable activities			
Charitable activities	5,404	-	5,404
North Yard Community Trust Grants Used	-	1,000	1,000
Plymouth City Council Grants - Grants Used	300	-	300
Other trading activities	36,530	-	36,530
Investment income	711	-	711
Other income	30	-	30
Total	43,451	1,000	44,451
EXPENDITURE ON			
Raising funds	11,384	-	11,384
Charitable activities			
Charitable activities	21,514	-	21,514
Other	16,836	-	16,836
Total	49,734	-	49,734

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
NET INCOME/(EXPENDITURE)	(6,283)	1,000	(5,283)
RECONCILIATION OF FUNDS			
Total funds brought forward	201,808	1,900	203,708
TOTAL FUNDS CARRIED FORWARD	195,525	2,900	198,425

6. TANGIBLE FIXED ASSETS

	Long leasehold £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 May 2025	306,760	93,508	438	400,706
Additions	29,830	1,632	-	31,462
At 30 April 2026	336,590	95,140	438	432,168
DEPRECIATION				
At 1 May 2025	145,228	92,171	438	237,837
Charge for year	13,764	660	-	14,424
At 30 April 2026	158,992	92,831	438	252,261
NET BOOK VALUE				
At 30 April 2026	177,598	2,309	-	179,907
At 30 April 2025	161,532	1,337	-	162,869

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026 £	2025 £
Prepayments and accrued income	810	829

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Other creditors	1,171	1,180

9. MOVEMENT IN FUNDS

	At 1.5.25	Net movement in funds	At 30.4.26
	£	£	£
Unrestricted funds			
General fund	195,225	27,006	222,231
Plymouth City Council - Councillors Grants	300	-	300
	195,525	27,006	222,531
Restricted funds			
North Yard Community Trust	2,000	1,000	3,000
Plymouth City Council	900	950	1,850
National Lottery	-	20,000	20,000
	2,900	21,950	24,850
TOTAL FUNDS	198,425	48,956	247,381

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	82,148	(55,142)	27,006
Restricted funds			
North Yard Community Trust	1,000	-	1,000
Plymouth City Council	950	-	950
National Lottery	20,000	-	20,000
	21,950	-	21,950
TOTAL FUNDS	104,098	(55,142)	48,956

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.5.24 £	Net movement in funds £	At 30.4.25 £
Unrestricted funds	201,808	(6,283)	195,525
Restricted funds			
North Yard Community Trust	1,000	1,000	2,000
Plymouth City Council	900	-	900
	1,900	1,000	2,900
TOTAL FUNDS	203,708	(5,283)	198,425

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds	43,451	(49,734)	(6,283)
Restricted funds			
North Yard Community Trust	1,000	-	1,000
TOTAL FUNDS	44,451	(49,734)	(5,283)

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

	At 1.5.24 £	Net movement in funds £	At 30.4.26 £
Unrestricted funds	201,808	20,723	222,531
Restricted funds			
North Yard Community Trust	1,000	2,000	3,000
Plymouth City Council	900	950	1,850
National Lottery	-	20,000	20,000
	1,900	22,950	24,850
TOTAL FUNDS	203,708	43,673	247,381

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds	125,599	(104,876)	20,723
Restricted funds			
North Yard Community Trust	2,000	-	2,000
Plymouth City Council	950	-	950
National Lottery	20,000	-	20,000
	22,950	-	22,950
TOTAL FUNDS	148,549	(104,876)	43,673

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
- 01/08/2025 - £500 North Yard Trust for Funday
- 24/11/2024 - £500 North Yard Trust for Children's Christmas Party
- 15/08/2025 - £20,000 National Lottery to be used to obtain solar panels

Unrestricted Funds
-15/07/2025 - £350 Plymouth City Councillors Grant to be used as required.
-19/03/2026 - £600 Plymouth City Councillors Grant to be used as required.

Other
- 19/01/2026 - £854
- 07/04/2026 - £2,000

£2,854 - insurance payout in respect of the breakin.

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- 01/09/2025 £40,000 from Kings Tamerton Social Club being a repayment from EDF FOR Electricity Costs that were paid.

Detailed Statement of Financial Activities for the Year Ended 30 April 2026

	2026 £	2025 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	49	356
Admissions	168	120
	217	476
Other trading activities		
Membership Fees	5,895	5,672
Bingo receipts and raffles	10,835	11,728
Lucky Numbers	5,245	5,331
Coffee mornings	11,895	11,902
Halloween Party	-	338
Fun Day	1,094	917
Easter Disco/Party	211	128
Over 60s Party	-	514
	35,175	36,530
Investment income		
Bank interest receivable	582	711
Charitable activities		
Hall Hire	3,290	4,444
Skittle Hire	-	330
Whist Club	-	630
Grants	21,950	1,300
	25,240	6,704
Other income		
Sundry income receipts	30	30
Exceptional items	42,854	-
	42,884	30
Total incoming resources	104,098	44,451
EXPENDITURE		
Raising donations and legacies		
Rents	2,360	2,360
Other trading activities		
Bingo supplies	1,170	1,440
Over 60s party costs	80	413
Fundraising costs	7,657	7,171
	8,907	9,024

Detailed Statement of Financial Activities for the Year Ended 30 April 2026

	2026 £	2025 £
Other trading activities		
Charitable activities		
Wages	3,923	3,474
Rates and water	866	324
Light and heat	-	404
Postage and stationery	109	346
Sundries	220	301
Repairs and renewals	7,005	1,705
Clearing Drains & Cleaning	-	5
Fire & security costs	7,753	3,451
Halloween party	155	251
Christmas party	575	427
Fun Day	1,260	741
Parties	286	233
	22,152	11,662
Other		
Long leasehold	13,763	9,502
Fixtures and fittings	661	334
Exceptional items	-	7,000
	14,424	16,836
Support costs		
Finance		
Bank charges	58	-
Governance costs		
Insurance	5,010	6,976
Telephone	1,319	1,988
Accountancy and legal fees	912	888
	7,241	9,852
Total resources expended	55,142	49,734
Net income/(expenditure)	48,956	(5,283)