

Polruan Town Trust

Independent Examiner's Report to the Trustees

I report to the charity trustees on my examination of the accounts of the Trust for the year ended 31st December 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 2011 Act and in carrying out my examination I have followed all the 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. 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.

Brian Smith BA CPFA
Lanhydrock Accountancy Practice Ltd
6 Queen Street
Lostwithiel
Cornwall
PL22 0AB
17th March 2026



CHARITY COMMISSION
FOR ENGLAND AND WALES

Charity Name Polruan Town Trust	No (if any) 232749
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Receipts and payments accounts

For the period from	Period start date 01/01/2025	To	Period end date 31/12/2025
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Interest	81	-	-	81	660
Car Park Income	207,745	-	-	207,745	103,368
Property Rental, Licences, Wayleaves	29,466	-	-	29,466	25,671
Advertising	110	-	-	110	90
Donations	5,530	-	-	5,530	15,000
Business Rates Grant	-	-	-	-	-
Miscellaneous	47	-	-	47	385
Sub total (Gross income for AR)	242,979	-	-	242,979	145,175
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	242,979	-	-	242,979	145,175
A3 Payments					
Professional fees	5,120	-	-	5,120	1,860
Insurances	3,970	-	-	3,970	17,014
Business rates	4,235	-	-	4,235	4,261
Car Parks Remuneration	120,232	-	-	120,232	37,843
Utilities	5,854	-	-	5,854	4,694
Cleaning	5,950	-	-	5,950	6,385
Clerks remuneration	5,037	-	-	5,037	4,892
Clerks expenses	967	-	-	967	830
Maintenance and grass cutting	20,213	-	-	20,213	17,761
Grants	-	-	-	-	4,500
Miscellaneous	3,692	-	-	3,692	205
Sub total	175,270	-	-	175,270	100,244
A4 Asset and investment purchases. (see table)					
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	175,270	-	-	175,270	100,244
Net of receipts/(payments)	67,709	-	-	67,709	44,930
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	227,694	-	-	227,694	182,764
Cash funds this year end	295,403	-	-	295,403	227,694

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Lloyds current account	130,263	-	-
	Lloyds Education Account	15,139	-	-
	NS&I	150,000	-	-
	Total cash funds	295,403	-	-

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities			-	
			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval