

Charity number: 1201611

Report of Trustees and
Unaudited Financial Statements for the Year Ended 31st March 2024
For
The Poppleton Community Trust

The Poppleton Community Trust

Charity Number 1201611

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The Poppleton Community Trust

Report of the Trustees

For the period 1 April 2023 to 31 March 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of the 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 (FRS102).

OBJECTIVES AND ACTIVITIES

Objectives and Aims

The aim of the charity is to manage and maintain the Poppleton Centre and along with associated sports grounds to provide community resources for the benefit of individuals of all ages from the villages of Upper Poppleton and Nether Poppleton and the surrounding area. The Trust provides first class community facilities at an affordable cost to local organisations serving the community and to private individuals from the area to support the activities of the Sports Clubs associated with the Trust.

Meetings

As part of the strong governance of the Trust the Trustees hold Executive Committee meetings on a regular basis, generally every four to six weeks, with all meetings held to an agenda and minuted with sign off of the approved minutes.

The agenda includes a financial report related to the core centre activity and each subsidiary group provides a report of relevant activities and issues.

The financial performance is measured against budgetary expectations for the centre which is set prior to the start of the financial year and agreed by the Trustees.

Communications

The Trust produces a newsletter, Centrepiece, four times a year which is distributed to all houses in the two villages. It also maintains a web site www.poppletoncentre.org.uk. Following changes implemented in 2020 under Covid 19 restrictions the newsletter issued in both electronic form and hard copy.

The Trust maintains an electronic mailing list of some 1,200 addresses with whom it communicates E-News on an irregular basis promoting activities within the Centre. This is maintained by an external management company, MailChimp, and conforms strictly to GDPR legislation.

Both the newsletter and the web site provide an excellent insight into the activities and usage of the Centre and of the activities of the Trust as a whole. Poppleton Junior Football Club also maintains its own very informative web site www.poppletonjfc.co.uk as does Poppleton Bowls Club www.poppletonbowlsclub.co.uk.

Business Plan and Progress in the period

The Trusts fifth business plan, covering the period 2024 to 2029, has been undergoing full review and was approved by the Trustees following the end of the reporting year.

The fundamental aims of the Trust were identified in the plan set out in 2005 and remain the same which, in summary, are to manage the facilities in such a way that they are available for the whole community to enjoy and to continually improve the facilities offered by both the Centre and subsidiary clubs, for the use of future generations.

The plan also sets out the Trusts aim to effectively manage the finances of the Trust in such a way as to allow proactive development and improvement projects whilst adhering to its reserves policy.

As part of the development of the Trust the legal structure of the Trust was changed effective from 1 April 2023 when a new Charitable Incorporated Organisation was created and all assets and liabilities of the previous charity were transferred to the new charity. This change of the overarching Trust structure did not impact the structure or running of any of the organisations which form part of the Trust.

In order to strengthen the provision of football within the villages and surrounding areas and to provide a streamlined progression from junior football to senior football the Junior Football Club, PJFC, and the senior football club, Poppleton Utd merged on 1 April 2024.

To ensure continued provision of first class facilities for the community and to continue to be able to meet an increasing demand the Trustees have been progressing plans for further development of the Centre. The first phase of a three phase plan has been costed at £0.3m and funds have been raised to commence the build which will start in the first half of 2025.

The Poppleton Centre Team

The Centre team consists of a Centre manager and an assistant, both of whom have been with the Trust since 2014 and both of whom live within the villages the Trust serves. During the year additional part time resource was added to the Team to support provision of services at weekends. Again the additional staff member lives within one of the two villages where the Centre operates.

Poppleton Centre activities

The Poppleton Centre continues to be used by a wide variety of organisations and individuals from the Poppleton and wider York area. Activities undertaken include badminton, junior tennis, Aiku Jitsu, mens & ladies keep fit, 5 a side football, Tai Chi, art classes, performing arts, arts appreciation, Poppleton History Society, lace making, Probus, bridge, Tumble Tots, gentle aerobics, walking football, scrabble, walking netball and indoor bowls. The venue is also used for private functions of individuals in the local community including weddings and parties applicable to all age groups.

The centre generates a large proportion of its income, over 50% from hiring out its facilities to local community groups for the purposes highlighted above. Further income is generated from fundraising events, primarily an annual community bonfire night event, along with donations from the local community and the support of the local parish councils.

The Trust are extremely grateful to the centre manager and assistant, and all those who work or volunteer in the Centre to ensure the services provided remain first class and contribute to the ongoing success of the operations.

Poppleton Centre improvements

As indicated above the trustees continue to monitor the level and quality of centre facilities and the extent to which they meet the requirements of the local community, investing in the centre as required to maintain first class facilities.

During the 2023 year, local housing development works highlighted to the trustees that during the mid to long term increases in the number of local residents will lead to a major increase in the demand for facilities of the centre, which are already fully utilised.

As a response to the highlighted likely increase in demand the trustees formulated a development plan for the expansion of the centre which will see additional facility space for community use along with incorporation of more local services to the centre. This development with an expected cost of over £1m has been broken down into three stages to be delivered in the next few years. The cost of phase 1, £0.3m will be met through funds already raised in 2024/25 from a combination of fundraising events, grant applications and local donation support.

Significant changes since 31 March 2024

At the end of the year ended 31 March 2024 the trust registered for VAT ahead of commencement of the development, engaging local advisors to deliver the registration and aid ensuring VAT Compliance.

The Subsidiary Club Sections

Poppleton Cricket Club

Poppleton Cricket club was formed in March 2017 at which time it joined the Trust as a member club. Following the inability to develop a cricket pitch on land adjoining the junior football site on Millfield Lane which the project to develop the club has been put on hold for the foreseeable future and funding received from the local council and the trust has been returned. This contribution will be retained by the trust to support the Cricket Club at such time that the development can be recommenced.

Poppleton Junior Football Club

The club continues to be a successful and well managed club with membership of nearly 400, comprising some 25 boys and girls teams in the 5 to 16 years age groups, together with an U19s boys team and a ladies team each having their own coaching units. It has first class facilities including playing surfaces and a modern Community Sports Pavilion built in 2011.

Not only does it organise its own girls and boys tournaments each year, it hosts a variety of York FA finals, a York schools tournament and a North Riding event. These in themselves are an excellent indication of the quality of the facilities the club offers.

The Community Pavilion, as well as providing excellent facilities at weekends for players, is able to provide additional meeting room facilities during the week for the community. The hiring of this facility has become an important source of income for the club and central to this are two regular hirers of rooms.

Poppleton United Football Club

Poppleton United operates from a pitch on the Main Street site and has two teams in the York Minster Engineering Football League. The first team plays in the premier division and the reserve team in the highest reserves league, Reserve A. Both teams continued to consolidate their position in their respective leagues during the year.

At the end of the current financial year, on 1 April 2024, the two football clubs, junior and senior, merged to form one club within the Trust. This move is intended to enhance the financial strength of both clubs and to provide an improved progression for youngsters from junior football into the senior teams.

The Poppleton Bowls Club

The club continues to be a well run one with excellent standard of the greens and facilities in the area and it is a venue for county competitions. Following a decline in membership through the challenging period of Covid 19 the club has returned to strong level of membership and operation.

Management Teams within the Trust

Centre Management Team

The Centre management team consists of three or four trustees and the Centre manager. It meets on a regular basis with ongoing informal discussions as required, looking at all aspects of running the centre and any overarching issues regarding the Trust.

Subsidiary Groups

The Poppleton Bowls Club, The Poppleton Junior Football Club, Poppleton United Football Club and Poppleton Cricket Club are subsidiary groups within the Poppleton Community Trust.

Each section manages its own operations through their individual committees and are financially responsible for all the running and maintenance costs involved. They only require financial authority from the Trustees should they need to cover one off expenditure in excess of £1,000. However they are required to provide a report on their activities to the Trustees at each Trust Executive meeting.

FINANCIAL REVIEW

Unrestricted Funds

The overall aim of the charity is to run and maintain the Poppleton Centre and associated sports grounds for the communal benefit of Upper Poppleton and Nether Poppleton and the surrounding areas. Both in the new and previous business plans the two key aims have been to develop the facilities offered whilst striving to maintain a sound level of funds reserves, in line with the reserves policy. The Centre is operated with the intention that day to day operations will be financed through income from room hire, miscellaneous income and donations, with capital and significant maintenance projects being financed through grant and other fund raising activities.

Once again the results for the Centre are encouraging with the finances being supported by strong venue hire income continue to grow and maximise centre usage following restrictions in 2021 and 2022 due to covid restrictions.

During the year the Trust recorded a surplus of £82,000 allowing for further investment in the Centre, and designation of funds for future development projects including the Centre expansion program.

At 31 March 2024 the Trust held cash funds of £218,000, excluding subsidiary clubs. The Trustees are content that this level of reserves now meets the target level set out by the reserves policy providing separated funds from the day to day running of the centre to provide security in the event that the centre is unable to operate as usual for a prolonged period of time, as set out below.

This level of cash reserves also includes a proportion held towards the first phase of the development plan, in line with Trustee expectations. Further funds were raised following the balance sheet date such that the full cost of phase 1 development has been met ahead of the signing date of these accounts.

Reserves Policy

For some years the Trust has operated a reserves policy which aims to reflect the Charity Commission guidelines, and was recently formalised by the Trustees. As appropriate for good governance the reserves policy is reviewed periodically and a review has been undertaken and agreed by the Trustees in February 2024.

Reserves Policy – February 2024

The Trust needs reserves for the following reasons:

To cover

- Loss of income for whatever reason and sudden large day to day expenditure requirements
- Provide funding for significant maintenance or capital projects
- Provide financial flexibility for to be able to proactively maximise opportunities to improve the facilities offered by the Centre or Wider Trust
- Mitigate any unexpected risks that would lead to significant disruption to the usual running of the Trust activities

The level of reserves required

The overall target level of funds is set at £70,000 consisting of

- £50,000 for the Trust excluding Poppleton Junior Football Club but including Poppleton Bowls Club and Poppleton United Football Club.
- £20,000 for Poppleton Junior Football Club

Both sums are set to approximately represent six months of day to day expenditure.

Investment Policy

Cash will be held in either a current or deposit account. Any change to this will be the subject of review by the Trustees.

Restricted Funds

During the Poppleton Junior Football Club rebuilt reserves level such that at the end of the year all sections of the Trust met the requirements of the Reserves Policy both individually and in aggregate.

The Millfield Lane site, on which the junior football club operates is owned by the Poppleton Community Trust, with the City of York Council as Custodian Trustee. The Community Sports Pavilion was funded with the help of a £375,000 grant from the Football Foundation and the Football Association. A condition of that grant was that the Football Foundation would take a legal charge on the land at Millfield Lane. The charge was set up in 2011 and has a term of 21 years.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity was previously controlled by its governing document, a deed of trust, and constituted an unincorporated charity. The original Governing Document was sealed on 6 January 1998 and last amended on 5 October 2009.

As of 1 April 2023 the Trust amended its charitable status to become a Charitable Incorporated Organisation (CIO), intended to provide improved governance and a better relationship with its Trustees. The fundamental aims of the Trust and method of operation will remain unchanged by this structure amendment.

Organisational Structure

Until 2009 the direct activities of the charity, Poppleton Community Trust, were primarily associated with the community hall, The Poppleton Centre.

The bar and the then sports clubs (Poppleton Bowls Club, Poppleton Junior Football Club, Poppleton Lawn Tennis Club and Poppleton United Football Club) formed the Poppleton Social Club and, whilst an integral part of the working of the Trust, it was a separate body and did not have charitable status.

During 2009 it was resolved by the relevant parties to disband the Poppleton Social Club. In December 2009 the bar activity was transferred to Poppleton Centre Ltd, a newly formed limited company wholly owned by the Trust.

During 2019 the provision of refreshments at the centre previously undertaken by a separate café and bar were combined and outsourced to Espresso Garden Ltd who operate the facility in the trading name of the Poppleton Social.

The Poppleton Bowls Club and Poppleton Junior Football Club became subsidiary clubs within the Trust in December 2009. Poppleton United Football Club joined the Trust in June 2010 and the Poppleton Cricket Club in March 2017. The Poppleton Lawn Tennis Club decided to operate under a licence agreement with the Trust, established in 2010. The Poppleton Lawn Tennis Club is therefore not part of the Charity.

From 1 April 2023 the clubs of the Poppleton Junior Football Club and Poppleton United merged to form the Poppleton Football Club.

The composition of Trustees is intended to be at any time:

- Chairperson

- Twelve village representatives

- Up to two representatives from each of the subsidiary clubs

- Up to two co-opted trustees appointed by the Executive Committee

- Representatives from the subsidiary clubs may attend meetings as observers without voting rights.

The Trust operates on two sites. The one at Main Street, Upper Poppleton is leased from the City of York Council. The other on Millfield Lane, Nether Poppleton is owned by the Trust and Poppleton Junior Football Club operates from this site.

Employees

The Centre employs a centre manager and an assistant working full time and a part time assistant helping provide resource at weekends. The permanent staff are supported by volunteers.

Risk Management

The Trustees have a duty to identify and review risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Number 1201611

Principal address Poppleton Centre
Main Street
Upper Poppleton
York YO26 6JT

Trustees as at 31 March 2024

R Tomlinson (Chairperson)
W Spencer (Vice Chairman) – resigned February 2024
D M Richardson (Treasurer) – resigned November 2024
T Bowers
A Campbell
M Crome
A J Jones
E Lawer – resigned May 2024
T Lawson
M Walter – resigned June 2024
R Wood

Following the end of the financial year there have n]been changes to the Trustees with resignations as above. In each case the outgoing Trustee roles have been filled by new trustees.

Independent Examiner J Denton
AME Accounting & Co
Madison Offices, Radley House
Richardshaw Road
Leeds
LS28 6LE

On behalf of the Trustees



R Tomlinson

Chairman

Date : 15/01/2025

Independent Examiner's Report to the Trustees of The Poppleton Community Trust

I report on the accounts of the charity, Poppleton Community Trust (Charity number: 1201611) for the year ended 31st March 2024 which are set out on pages 5 to 35.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My 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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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 my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable to proper understanding of the accounts to be reached.

James Denton

Date:.....15/01/2025

AME Accounting & Co. Ltd
Madison Offices
Radley House
Richardshaw Road
Pudsey
LS28 6LE



CHARITY COMMISSION
FOR ENGLAND AND WALES

The Poppleton Community Trust		Charity No	1201611
Annual accounts for the period			
Period start date	01/04/2023	To	Period end date 31/03/2024

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Designated funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	38,334	24,883	-	63,217	-
Charitable activities	S02	189,294	81,091	-	270,385	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	2,754	-	-	2,754	-
Separate material item of income		-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	230,382	105,974	-	336,356	-
Resources expended (Note 6)	0					
Expenditure on:						
Charitable activities	S09	167,366	87,178	-	254,544	
Total	S12	167,366	87,178	-	254,544	-
Net income/(expenditure) before investment gains/(losses)						
Net gains/(losses) on investments	S13	63,016	18,796	-	81,812	
Net income/(expenditure)	S14	-	-	-	0	
Extraordinary items	S15	63,016	18,796	-	81,812	
Transfers between funds	S16	-	-	-	0	
Other recognised gains/(losses):	S17				0	-
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	63,016	18,796	-	81,812	
Reconciliation of funds:						
Total funds Transferred to CIO	S21	299,593	95,395	-	394,988	
Total funds carried forward	S22	362,608	114,191	-	476,799	-

Section B Balance sheet

	Guidance Notes	Unrestricted funds	Restricted income funds	Designated Funds	Total this year	Total last year
		£	£	£	£	£
		F01	F02	F03	F04	F05
Fixed assets						
Tangible assets (Note 14)	B02	234,453	346,082	-	580,535	
Total fixed assets	B05	234,453	346,082	-	580,535	-
Current assets						
Debtors (Note 19)	B07	13,801	2,560		16,361	
Cash at bank and in hand (Note 24)	B09	218,214	57,951		276,165	
Total current assets	B10	232,015	60,511	-	292,526	-
Creditors: amounts falling due within one year (Note 20)	B11	103,860	292,402	-	396,262	
Net current assets/(liabilities)	B12	128,155	- 231,891	-	- 103,736	-
Total assets less current liabilities	B13	362,608	114,191	-	476,799	-
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	
Provisions for liabilities		-	-	-	-	-
Total net assets or liabilities	B16	362,608	114,191	-	476,799	-
Funds of the Charity						
Core funded services	B17				-	
Restricted income funds (Note 27)	B18	362,608			362,608	
Unrestricted funds			114,191		114,191	
Revaluation reserve	B20					
Total funds	B21	362,608	114,191	-	476,799	-
Signed by one or two trustees on behalf of all the trustees		Signature	Print Name	Date of approval dd/mm/yyyy		

Section C

Notes to the accounts

Note 1 Basis of preparation

The Poppleton Community Trust (Charity number 523984).

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with* ☒ the Statement of Recommended Practice: 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) issued on 16 July 2014
- and with* ☒ the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

Yes

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Not Applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not Applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not Applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes

☒

No

☐

Please disclose:

(i) the nature of the change in accounting policy;

(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and

(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes	☐
No	☒

Please disclose:

(i) the nature of any changes;	Not Applicable
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	Not Applicable
(iii) where practicable, the effect of the change in one or more future periods.	Not Applicable

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes	☒
No	☒

Please disclose:

(i) the nature of the prior period error;	Not Applicable
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	Not Applicable
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	Not Applicable

Note 2 Accounting policies

2.1 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: - the charity becomes entitled to the resources; - it is more likely than not that the trustees will receive the resources; and - the monetary value can be measured with sufficient reliability.	Yes ☒	No ☐	N/a ☐
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes ☐	No ☐	N/a ☒
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes ☒	No ☐	N/a ☐
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes ☒	No ☐	N/a ☐
Government grants		Yes ☒	No ☐	N/a ☐
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes ☒	No ☐	N/a ☐
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes ☐	No ☐	N/a ☒
Donated goods		Yes ☒	No ☐	N/a ☐
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes ☐	No ☐	N/a ☒
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes ☐	No ☐	N/a ☒
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes ☒	No ☐	N/a ☐
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes ☒	No ☐	N/a ☐
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes ☒	No ☐	N/a ☐
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes ☒	No ☐	N/a ☐
Support costs	The charity has incurred expenditure on support costs.	Yes ☒	No ☐	N/a ☐

Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Yes	No	N/a
☒	☐	☐
Yes	No	N/a
☒	☐	☐
Yes	No	N/a
☒	☐	☐
Yes	No	N/a
☒	☐	☐
Yes	No	N/a
☒	☐	☐
Yes	No	N/a
☐	☐	☒

2.2 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.
Redundancy cost	The charity made no redundancy payments during the reporting period.
Deferred income	No material item of deferred income has been included in the accounts.
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes	No	N/a
☒	☒	☒
Yes	No	N/a
☒	☒	☒
Yes	No	N/a
☒	☒	☒
Yes	No	N/a
☒	☒	☒
Yes	No	N/a
☒	☒	☒
Yes	No	N/a
☒	☒	☒
Yes	No	N/a
☒	☒	☒
Yes	No	N/a
☒	☒	☒

2.3 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least 1,000 They are valued at cost. The depreciation rates and methods used are disclosed in note 9.2.
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5 They are valued at cost.

Yes	No	N/a
☒	☒	☒
Yes	No	N/a
☒	☒	☒
Yes	No	N/a
☒	☒	☒

Heritage assets

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

Yes	No	N/a
☒	☐	☒

They are valued at cost.

Yes	No	N/a
☒	☐	☒

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes	No	N/a
☒	☐	☒

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes	No	N/a
☒	☐	☐

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Yes	No	N/a
☒	☐	☒

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes	No	N/a
☒	☐	☐

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/a
☒	☐	☒

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/a
☒	☐	☐

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
☒	☐	☒

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
☒	☐	☐

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

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Note 3

Analysis of income

		Unrestricted funds	Restricted income funds	Designated funds	Total funds £	Prior year £
Analysis						
Donations and legacies:	Donations and gifts	18,511	6,824		25,335	
	General grants provided by government/other charities	19,823	18,059		37,882	
	Total	38,334	24,883	0	63,217	
Charitable activities:	Fundraising events	43,533	30,445		73,978	
	Venue Hire	117,693	1,219		118,912	
	Members Subscriptions	0	41,100		41,100	
	Member club levies	19,073			19,073	
	Sundry Income	8,995	8,327		17,322	
	User Contributions				0	
	Contract income				0	
	Total	189,294	81,091	0	270,385	0
Other trading activities:					0	
	Miscellaneous Income				0	
	Total	0	0	0	0	0
Income from investments:	Interest income	2,754			2,754	
	Rental and leasing income				0	
	Total	2,754	0	0	2,754	0
Material item of income					0	
					0	
	Total				0	
Other:	Gain on disposal of a programme related investment				0	
	Total	0	0	0	0	0
TOTAL INCOME		230,382	105,974	0	336,356	0

3.1 Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Note 4 Analysis of
receipts of government grants

	Description	This year £	Last year £
Government grant 1	Hambleton District Council		
Government grant 2	North Yorkshire County Council		
	Total	-	-

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

Please give details of other forms of government assistance from which the charity has directly benefited.

Not Applicable

Other Information

0

Note 5

Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Not Applicable

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

Not Applicable

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

Note 6

Analysis of expenditure

	Analysis	Unrestricted funds	Restricted funds	Endowment funds	Total funds £	Prior year £
Expenditure on raising funds:	Support costs	4,676	-	-	4,676	
					-	
	Total expenditure on raising funds	4,676	-	-	4,676	-
Expenditure on	Project costs	49,742			49,742	
	Support costs	112,222	87,178		199,400	
	Governance costs	726			726	
	Total expenditure on charitable activities	162,690	87,178	-	249,868	-
TOTAL EXPENDITURE		167,366	87,178	-	254,544	-

6.1 Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Activity 1					
Activity 2					
Other					
Total					

Prior year expenditure on charitable activities can be analysed as follows:

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Note 6A

Support costs

Support cost (examples)	Raising funds £	Charitable activities £	Grand total £	Basis of allocation (Method)
Accountancy	-	726	726	Direct Costs
Independent Examination				Direct Costs
Total governance costs	-	726	726	Direct Costs
Rent	17	411	428	Time
Rates & Water	235	5,628	5,863	Time
Light & Heat	1,192	28,617	29,809	Time
Cleaning	370	8,891	9,261	Time
Repairs & Renewals	606	14,543	15,149	Time
Development costs	63	1,520	1,583	Time
Long Leasehold	483	11,582	12,065	Time
Plant & Machinery depreciation	597	14,328	14,925	Time
Loss on sales of tangible fixed assets	-	-	-	Time
Insurance	251	6,012	6,263	Time
Advertising	55	1,312	1,367	Time
Telephone	316	7,579	7,895	Time
P&S	5	115	120	Time
Subscriptions and licences	125	2,994	3,119	Time
Sundries	358	8,601	8,959	Time
Bank charges	4	87	91	Time
Playing costs	-	-		Time
Bank loan interest	-	-		Time
Total Support costs	4,676	112,221	116,897	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment

Time apportionment - raising funds 4% & charitable activities 96%.

Note 7 Extraordinary items**Note 8 Funds received as agent**

8.1 The charity did not receive any funds as an agent in this year.

Note 9 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation (Describe method)
	£	£	£	£	£	
Governance		-		-		
Charitable Activity		-		-	-	
Fundraising Activity		-		-	-	
Generating Voluntary Income		-		-	-	
Other	-	-		-	-	
Total	-	-		-	-	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

NA - Not activity based

Note 10 Details of certain items of expenditure

10.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year Estimated	Last year Actual £
690	
-	
-	-
-	-
Total	690

Note 11

Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year	Last year £
Salaries and wages	47,878	
Social security costs		-
Pension costs (defined contribution scheme)	1,064	
Other employee benefits		
National Insurance		
Total staff costs	48,942	-

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

None

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

TRUE

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

NONE

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	0.1	0.1
Charitable Activities	2.4	2.4
Governance	0.1	0.1
Other		
Total	2.6	2.6

11.3 Ex-gratia payments to employees and others (excluding trustees)*Please complete if an ex-gratia payment is made.*

Please explain the nature of the payment

NONE

Please state the legal authority or reason for making the payment

NONE

Please state the amount of the payment (or value of any waiver of a right to an asset)

NONE

11.4 Redundancy payments*Please complete if any redundancy or termination payment is made in the period.*

Total amount of payment

NONE

The nature of the payment (cash, asset etc.)

NONE

The extent of redundancy funding at the balance sheet date

NONE

Please state the accounting policy for any redundancy or termination payments

NONE

Note 12 **Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

12.1 Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense	Not Applicable
Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.	Not Applicable

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.	Not Applicable
Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity	Not Applicable

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan	0

Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

13.1 Analysis of grants paid (included in cost of charitable activities)

No material grants paid in the year

Note 14 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Long Leasehold land & buildings	Other land & buildings	Fixtures & Fittings	Plant & Machinery	Total
	£	£	£	£	£
At the beginning of the year (Transferred)	540,114			50,365	590,479
Additions	13,849			35,414	49,263
Revaluations					-
Disposals				(4,800)	4,800
Transfers *	-	-	-	-	-
At end of the year	553,963	-	-	80,979	634,942

14.2 Depreciation and impairments

**Basis	SL	SL	SL	RB	SL	Straight Line ("SL") or Reducing Balance ("RB")
** Rate				25%	25%	

At beginning of the year					-
Disposals				(4,000)	4,000
Depreciation	32,913			25,494	58,407
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	32,913	-	-	21,494	54,407

14.3 Net book value

Net book value transferred at the beginning of the year		-	-		590,480
Net book value at the end of the year	521,050	-	-	59,485	580,535

14.4 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Not Applicable

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

Not Applicable

the name of independent valuer, if applicable

Not Applicable

the methods applied and significant assumptions

Not Applicable

the carrying amount that would have been recognised had the assets been carried under the cost model.

Not Applicable

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

Not Applicable

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

Not Applicable

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

Not Applicable

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight

Note 15 **Intangible assets**

Please complete this note if the charity has any intangible assets

15.1 No intangible assets held by the charity in this period.

Note 16 **Heritage assets**

Please complete this note if the charity has heritage assets

16.1 No Heritage assets held by the charity in this period

0

Note 17 **Investment assets**

Please complete this note if the charity has any investment assets.

17.1 The charity held no Fixed assets investments during the period

Note 18 **Stocks**

Please complete this note if the charity holds any stock items

18.1 The charity did not hold any stock during the period.

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Prepayments and accrued income

Poppleton centre Ltd

Trade debtors

Unrestricted	Total this year	Last year
£	£	£
4,139	6,699	
0	0	0
9,662	9,662	
13,801	16,361	0

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling within one year	Amounts falling due after more than one year	
	This year £	This Year	Last year
Trade Creditors	- 4,356		
Social Security and other taxes			
Other creditors			
Accruals	20,950		
Deferred Income			
Deferred capital grants	368,247		
Deferred capital donations	11,422		
Bank loans	-	-	-
Total	396,263	-	-

Note 21 Provisions for liabilities and charges

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Please provide:

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;
- an indication of the uncertainties about the amount or timing of those outflows; and
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

Not Applicable

Not Applicable

Not Applicable

21.2 Movements in recognised provisions and funding commitment during the period

Balance at the start of the reporting period
 Amounts added in current period
 Amounts charged against the provision in the current period
 Unused amounts reversed during the period
 Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-
-	-

21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

Not Applicable

21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

Not Applicable

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

Not Applicable

22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.

Not Applicable

0

Note 23 Contingent liabilities and contingent assets

23.1 The charity held no contingent assets or liabilities during the period or the preceeding year.

Note 24 Cash at bank and in hand

	Unrestricted £	Restricted £	Designated £	This year £	Last year £
					-
				-	
Short term cash investments				-	
Short term deposits	218,214	57,351		275,565	
Cash at bank and on hand		600		600	
Other					-
					-
Total	218,214	57,951	-	276,165	-

Note 25 Fair value of assets and liabilities

25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

Not Applicable

25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

Not Applicable

Note 26

Events after the end of the reporting period

Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

Please provide details of the nature of the event

Not Applicable

Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made

Not Applicable

0

Section C	Notes to the accounts	(cont)
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Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: R - restricted income funds, including special trusts, of the charity; D - Designated funds; and UR - unrestricted funds

Fund names	R, D or UR	Purpose and Restrictions	Fund balances transferred to CIO £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Poppleton Bowls Club	R		11,257	7,262	12,213		-	6,306
Poppleton Junior Football club	R		77,201	70,777	62,987		-	84,991
Poppleton United Football Club	R		6,936	27,935	11,978		-	22,893
Poppleton Cricket club	R						-	-
Other funds	U		299,593	230,382	167,366			362,609
Total Funds			394,988	336,356	254,544	-	-	476,799

0

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

Please give details of why remuneration or other employment benefits were paid.

Not Applicable

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Not Applicable

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

TRUE

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

Not Applicable

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

TRUE

For any related party, please provide details of any guarantees given or received.

Note 29	Additional Disclosures
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The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

Not Applicable