

# **Poppleton Under Fives**

(CIO Charity number: 1204379)

## **Trustees annual report & financial statements for the year ended**

**31st August 2025**

# **outsourc**

Charity accounts preparation &  
independent examination service

# **Poppleton Under Fives**

(CIO Charity number: 1204379)

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# Trustees' Annual Report

**From:** 1st September 2024

**To:** 31st August 2025

**Charity's full name** Poppleton Under Fives

**Registered Charity number** 1204379

## Objectives and activities

### Summary of the purposes of the charity set out in its governing document

The aims of the pre-school are to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by: (a) offering appropriate play, education and care facilities, family learning and extended hours groups, together with the rights of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability; (b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas; and (c) instigating and adhering to and furthering the aims and objectives of the Pre-school Learning Alliance.

### Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts

Poppleton under 5s runs pre-school sessions for local community children from the ages of 2 to 5 years. These sessions are run on a Monday, Wednesday and Thursday all day and Friday mornings by our well qualified staff in line with the Early Years Foundation Stage Curriculum which encourages learning and development through play. We also run sessions on a Friday morning for parents and carers to attend with their children. This stay and play session provides a great meeting place for parents and carers in the local community.

The trustees consider that they have complied with their duties to have due regard to the public benefit guidance published by the Charity Commission.

## Achievements and performance

### Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.

In the 2024/25 academic year we provided pre-school learning & care for over 30 of the local community children across our sessions, setting them up to move on into the local primary school nursery and ultimately into their reception year.

## Financial review

### Review of the charity's financial position at the end of the period

At the end of the financial year the accounts show a net deficit of £4.8k, leaving a closing bank balance of £31.8k at the end Aug-25. Poppleton Under Fives started operating as a charitable incorporated organisation from 1 September 2024 and all assets were transferred to that organisation at that point. Costs have increased as we have increased staffing, providing staff with hours outside of session times to undertake admin. Child numbers fell towards the end of the academic year as many children moved on to the local school nursery. Continued grant support from our local parish councils and other donors remains crucial to our funding.

**Statement explaining the policy for holding reserves stating why they are held**

The reserves value is based on a month's running costs and redundancy costs. This equates to £25k.

**Amount of reserves held**

£28,572 of unrestricted reserve

**Reasons for holding zero reserves**

N/A

**Funds materially in deficit**

None

**Explanation of any uncertainties about the charity continuing as a going concern**

With low birth rates in the area child numbers are decreasing. There is a lot of competition with new settings opening and children starting at other nurseries before our starter age of 2 years and then moving onto to school nursery at 3 or 4 years once places are available. Our costs continue to increase and we have increased pricing to reflect this. We still rely heavily on fundraising and grant monies to support the running of the playgroup.

**Structure, governance and management****Description of the charity's trusts**

**Type of governing document** Pre School constitution

**How the charity is constituted** CIO

**Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees** The pre-schools management Committee act as trustees of the pre-school. Members of the Committee are elected annually by members at the Annual General Meeting.

**Reference and administration details**

**Charity's full name** Poppleton Under Fives

**Other names the charity is known by**

**Charity's principal address** New Hall, Poppleton Methodist Church  
The Green  
Upper Poppleton  
**Postcode** YO26 6DP

**Names of the trustees who manage the charity**

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person entitled to appoint trustee
Anne Johnson	Chair		
Debra Logan	Treasurer		
Lucy Baines			
Victoria Holmes		Until 31/8/25	
Megan John			

**Names and addresses of advisers**

Type of adviser	Name	Address
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<b>Independent Examiner</b>	Karen Wood ACMA	Outsource Accountancy Services and Independent Examinations 2 Galligap Lane Osballdwick, York YO10 3NR
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<b>Bankers</b>	Santander
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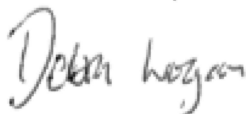
**Name of chief executive or names of senior staff members**

#### Declaration

**The trustees declare that they have approved the Trustees Annual Report and Accounts**

**Signed on behalf of the charity's trustees**

**Signature**



**Full Name**

Debra Logan

**Position**

Treasurer

**Date**

16 March 2026

## Independent examiner's report to the trustees of Poppleton Under Fives

I report on the accounts of: **Poppleton Under Fives**  
for the year ended: **31st August 2025** which are set out on pages 5 to 8.

### 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 Charity'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.



**Karen Wood (ACMA)**

Outsource independent examination  
service  
2 Galligap Lane  
Osbalwick  
York YO10 3NR

21/03/2026

**Date:**

**Poppleton Under Fives**  
(CIO Charity number: 1204379)

<b>Receipts &amp; payments accounts for the year ended:</b>		<b>31st August 2025</b>	
	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2025 Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Receipts</b>			
Fees income	21,486	-	21,486
NEG funding	71,786	-	71,786
Other grants	-	3,250	3,250
Donations & fundraising	2,046	-	2,046
Milk refunds	630	-	630
Bank interest	185	-	185
<b>Total receipts</b>	<b>96,133</b>	<b>3,250</b>	<b>99,383</b>
<b>Payments</b>			
Salaries & wage costs	83,819	-	83,819
Staff training & other costs	577	-	577
Play materials, activities & equipment	1,179	671	1,850
Milk & refreshments	1,374	-	1,374
Rent & rates	12,870	-	12,870
Insurance costs	665	-	665
Affiliations, subscriptions & DBS	313	-	313
Telephone & postage	128	-	128
Printing & stationery	153	-	153
Fundraising costs	649	-	649
Advertising , publicity & website	257	297	554
Equipment,repairs & maintenance	449	430	879
Independent examination fees	330	-	330
<b>Total payments</b>	<b>102,763</b>	<b>1,398</b>	<b>104,161</b>
<b>Net of receipts/(payments)</b>	<b>( 6,630)</b>	<b>1,852</b>	<b>( 4,778)</b>
<b>Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Assets transferred from charity</b>	<b>35,202</b>	<b>1,348</b>	<b>36,550</b>
<b>1026408</b>			
<b>Balance carried forward</b>	<b>28,572</b>	<b>3,200</b>	<b>31,772</b>

**Poppleton Under Fives**  
(CIO Charity number: 1204379)

**Statement of assets and liabilities at:**

**31st August 2025**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>2025 Total funds £</b>
<b>Assets</b>			
<b>Cash at bank and in hand</b>			
Current bank account	8,414	3,200	11,614
Savings bank account	20,158	-	20,158
	<b><u>28,572</u></b>	<b><u>3,200</u></b>	<b><u>31,772</u></b>

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2025 Total Funds £</b>
<b>Liabilities</b>			
Independent examination fee	350	-	350
	<b><u>350</u></b>	<b><u>-</u></b>	<b><u>350</u></b>



**Poppleton Under Fives**  
(CIO Charity number: 1204379)

**Notes to the accounts for the year ended:**

**31st August 2025**

**1. Basis of accounts**

The Trustees have taken advantage of section 144 (2) of the Charities Act 2011 and prepared the accounts on a receipts and payments basis.

**2. Transfer of assets to CIO**

On 1st September 2024 the assets of charity 1026408 were transferred to the new CIO registered under Charity number 1204379 .

**3. Restricted income funds**

<b>Fund name</b>	<b>Purpose</b>
Unknown donors	Play equipment
Upper Poppleton Parish Council	Equipment & resources
Nether Poppleton Parish Council	Insurance & accountancy

	<b>Balance b/fwd £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Trf between funds</b>	<b>Balance c/fwd £</b>
<b>Restricted funds</b>					
Unknown donors	250	250	250	-	250
Upper Poppleton Parish Council	1,000	1,500	1,050	-	1,450
Nether Poppleton Parish Council	98	1,500	98	-	1,500
	-	-	-	-	-
	<u>1,348</u>	<u>3,250</u>	<u>1,398</u>	<u>-</u>	<u>3,200</u>
<b>General Unrestricted funds</b>	<u>35,202</u>	<u>96,133</u>	<u>102,763</u>	<u>-</u>	<u>28,572</u>
<b>Total Funds</b>	<u><u>36,550</u></u>	<u><u>99,383</u></u>	<u><u>104,161</u></u>	<u><u>-</u></u>	<u><u>31,772</u></u>

**Approval of accounts for the period ended:**

**31st August 2025**

The report and accounts were approved at a  
meeting of the Trustees held on:

12/3/2026

**Date**



**Signed for and on behalf of the trustees**

16/3/2026

**Date**

Debra Logan

**Print name**

Treasurer

**Position (e.g. Chair etc)**