

Charity Registration No: 1207500

Abbey View Community Athletics Track

Annual Report and Financial Statements

For the year ended 31 March 2025

Charity Information

Field	Details
Charity Name	Abbey View Community Athletics Track
Charity Registration Number	1207500
Principal Address	23 Woodfield Way St Albans HERTS AL4 9RY
Independent Examiner	B Peers-Ross

Trustees (at date of approval)

Trustee Name	Role/Position
PR Poulain	Chair
MP Crumpler	Treasurer
WM Powell	Trustee
BL Fisher	Trustee
R Hunter	Trustee

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Trustees' Annual Report

The trustees present their annual report together with the financial statements for the year ended 31 March 2025. The report provides an overview of Abbey View Community Athletics Track's (AVCAT) activities, achievements, and financial position in accordance with the Charities Act 2011 and the Charities SORP (FRS 102).

Objectives and Activities

The charity's objectives from its Constitution are:

The advancement of the amateur sport of athletics in Hertfordshire for the public benefit by the provision of or assistance in the provision of facilities for participation in the sport of athletics.

In practice, this refers to the operation of the Athletics Track situated in Verulamium Park, St Albans.

Following a spending review by St Albans District Council in 2023, this was deemed uneconomical and was to be closed. The charity was established to take on the operations of the track so that the people of St Albans and the local area could benefit from the physical and mental health benefits of participating in athletics.

Achievements and Performance

In January 2023, under pressure from Council financial constraints, the track was threatened with closure. For the following fifteen months it operated very limited hours and was only available to clubs and groups. AVCAT was established from existing user groups and took over management of the track in April 2024.

St Albans Track is the home of St Albans AC and St Albans Striders and regular users include Athena Women's running club, St Albans Special Olympics, Children's Holiday Clubs, Scouts, Football, Triathlon, Rugby Referee training, Paralympic throws athletes and The Running Channel.

St Albans Track can now be booked as exclusive use, shared use or at certain times is open for the general public to come and participate in athletics.

Taking over in April was always going to be a tough start, as we launched straight into the peak season for athletics.

Within the 1st 6 months of operation, we hosted 30+ school athletics matches and sports days for primary and secondary schools, 2 Athletics League matches with

athletes attending from across the region and enabled primary and secondary school PE lessons to take place on the track. These events, combined with our regular users, meant that around 30,000 visits were made to the track between April and September 2024. 30,000 opportunities for people to work on their fitness, socialise and improve their mental health.

In September 2024 we restarted public access sessions (overseen by volunteer duty managers) after a busy summer season, with 113 bookings in September, rising to an average in December through to March 2025 of 250 bookings a month. The number of slots available for public running has been increasing as more volunteers are found to oversee sessions.

Alongside the day to day operations, we have been negotiating with St Albans District Council for a longer term lease on the facility and discussing plans with user groups for better temporary facilities. The only provision we have currently are seven portable toilets and one shipping container for shelter.

Facility maintenance and improvements

When we took over the track, there were still a number of outstanding maintenance issues that we had identified prior to handover. In conjunction with St Albans District Council we have overseen the repairs to the track surface and in February 2025 we worked with council who paid for the floodlights, which were in poor condition, to be upgraded to LED.

Other improvements that we have been able to make include:

- New 'Welcome' and 'Track Rules' signage
- Replacement Long Jump, High Jump and Pole Vault covers
- Rebuilt the Pole Vault bed for improved safety

Day to day maintenance, and preparation for events is carried out by a group of volunteers from the main users, alongside AVCAT volunteers. Feedback, regarding maintenance, from all of the groups using the track has been positive, and in particular the schools athletics leagues have appreciated the fact that there are volunteers to help with equipment setup.

Plans for future

Moving forwards to our 2nd year, we will be forming a closer relationship with Active Training World (ATW) which will see us co-host the St Albans Half Marathon Fun Run and a Wheelchair track session.

We will also be submitting planning permission to St Albans District Council for better facilities on the site, whilst we discuss with the wider community our plans for the main

(now condemned) track building and fundraise for both a new building and the relaying of the athletics track. We will also be investing further in the track equipment, with additional hurdles and the facility PA system being a priority.

Financial Review

The results for the year are set out in the attached financial statements.

The charity has decided to split the income statement into two areas, the first is the operating income and refers to the day-to-day income and expenses for the track and is required to generate a surplus each year to cover the significant capital requirements of maintaining the track facilities. The second is fundraising income which is being set aside for larger capital projects which will include provision of indoor changing and toilet facilities and maintenance of the track surface.

Operating Income

Abbey View Community Athletics Track's total operating income for the year was £70,180, and operating expenditure was £33,350. Expenditure on fixed assets in the year was £4,897.

At 31 March 2025, the charity held total general funds of £36,368.

Fundraising Income

Fundraising income for the year was £8,634, and expenditure was £nil. This fund is being held for larger capital expenditure.

At 31 March 2025, the charity held total fundraising funds of £8,634.

Structure, Governance, and Management

The charity is constituted as a Charitable Incorporated Organisation (CIO), governed by its constitution. The board of trustees oversees Abbey View Community Athletics Track's operations and meets weekly. Trustees are appointed in accordance with the charity's governing document.

The Trustees of the Charity are:

PR Poulain	appointed 19 March 2024
WM Powell	appointed 19 March 2024
MP Crumpler	appointed 19 March 2024
BL Fisher	appointed 16 June 2025
R Hunter	appointed 16 June 2025

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and financial statements in accordance with applicable law and United Kingdom Accounting Standards. The law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of Abbey View Community Athletics Track and of the incoming resources and application of resources for that period.

Approved for issue on

and signed on behalf of the Trustees.

A handwritten signature in black ink, appearing to be 'MP Crumpler', written over a horizontal line.

MP Crumpler
Trustee

Brenda Peers-Ross
29 Drift Road
Selsey
Chichester
West Sussex
PO20 0PW

**Independent Examiner's Report to the Trustees of:
ABBEY VIEW COMMUNITY ATHLETICS TRACK
Registered Charity Number: 1207500**

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I report on the accounts of the charity for the year ended 31st March 2025 which are set out on pages 8 to 14 of the financial report.

This report is made solely to the Trustees in accordance with Section 43(3) of the Charities Act 2011. My work has been undertaken so that I might state to the Trustees those matters which I am required to state to them in an independent examiner's report and for no other purpose. To fullest extent permitted by law; I do not accept responsibility to anyone other than the Trustees for my work, for this report, or for the opinions I have formed.

Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of accounts; you consider that the audit requirements of Section 144 (2) of the Charities Act 2011 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commission under section 156 of the Act, whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with 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 of 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

I have completed my examination. I confirm that no matters have 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 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting records of the Act have not been met.
2. or in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

Brenda Peers-Ross

Brenda Peers-Ross FMAAT, ACIE
30th January 2026

Income Statement

	Note	2025 (£)
Total Operating Income		70,180
Operating expenses		(33,350)
Operating Profit	2	36,830
Fundraising		
Income		8,634
Expenditure		-
Net fundraising income		8,634
Other		
Interest income		209
Interest expense		(672)
Total other		(463)
Surplus of Income over Expense		45,002

Balance Sheet

	Note	As at 31 March 2025 (£)
Fixed assets	5	<u>4,742</u>
Trade debtors		2,480
Cash and cash equivalents		<u>76,747</u>
Total current assets		<u>79,227</u>
Creditors: amounts due in less than one year		<u>(28,295)</u>
Net current assets		<u>50,932</u>
Creditors: amounts due in more than one year		<u>(10,672)</u>
Net Assets		<u>45,002</u>
 Fundraising income		8,634
General funds		<u>36,368</u>
Total Funds		<u>45,002</u>

The financial statements were approved by the trustees on 19 January 2026 and signed on their behalf by:



MP Crumpler
Trustee

Notes to the Financial Statements

1. Accounting Policies

Basis of Preparation

The financial statements have been prepared under the historical cost convention and in accordance with:

UK Generally Accepted Accounting Practice (UK GAAP)

FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*

The Charities SORP (FRS 102) applicable to charities registered in England and Wales

The Charities Act 2011 and regulations made under it

The charity is a Charitable Incorporated Organisation (CIO) and therefore is not subject to the Companies Act 2006.

The financial statements are prepared on a going concern basis.

Fund Accounting

Funds are classified as either:

Fundraising income – funds that have been raised through donations and are set aside for significant capital expenditure projects.

General funds – funds that may be used at the discretion of the trustees in furtherance of the charity's objects.

Income and expenditure are allocated to the appropriate fund in accordance with the terms of the restriction.

Income Recognition

Income is recognised when the charity is entitled to the income, receipt is probable, and the amount can be measured reliably

Income is included in the Statement of Financial Activities (SOFA) as follows:

Donations are recognised when received

Trading income is recognised when the related services are provided.

Interest income is recognised on a receivable basis.

Expenditure Recognition

Expenditure is recognised on an accruals basis when there is a legal or constructive obligation to make a payment.

Notes to the Financial Statements (cont)

1. Accounting Policies (cont)

Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less accumulated depreciation.

Depreciation is provided to write off the cost of assets over their estimated useful lives as follows:

Plant and machinery	10 years
Athletic equipment	5 years

Taxation

The charity is exempt from corporation tax on its charitable activities.

Irrecoverable VAT is included within expenditure or asset costs as appropriate.

Debtors

Debtors are recognised at the settlement amount due, less any provision for irrecoverable amounts.

Cash and Cash Equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event. Provisions are made where the amount or timing of the obligation is uncertain.

Related Party Transactions

Transactions with related parties are disclosed in the notes to the financial statements in accordance with the Charities SORP.

Critical Accounting Estimates and Judgements

The preparation of financial statements requires management to make estimates and judgements that affect the reported amounts. Actual results may differ from those estimates.

Notes to the Financial Statements (cont)

1. Accounting Policies (cont)

Independent Examination

The charity's gross income is below £250,000 and therefore the financial statements are subject to independent examination rather than statutory audit, in accordance with sections 145–156 of the Charities Act 2011.

The independent examination has been carried out by an independent examiner who is a member of a body listed in section 145(2) of the Charities Act 2011 and who has the relevant ability and practical experience to carry out the examination.

The independent examiner's report is included within the annual report and accounts submitted to the Charity Commission for England and Wales.

Notes to the Financial Statements (cont)

2. Operating profit

This is stated after charging:

	2025 (£)
Depreciation	154
Independent examiner's remuneration	300

3. Staff expenditure

	2025 (£)
Wages	2,484
Social security costs	-
Total staff expenditure	<u>2,484</u>

The track employs staff members as required to provide support to customers hiring the track for athletics events.

There are no employees being paid in excess of £60,000 per annum.

The average number of employees by headcount during the year was 1 (2024: 0).

During the year the trustees received £nil in remuneration.

The total expenditure reimbursed to trustees amounted to £727.

4. Related Party Transactions

None of the Trustees received any remuneration during the year.

MP Crumpler and WM Powell acted as Committee Members of St Albans Athletics Club during the year who are a customer of the Charity, and have provided the initial loan of £10,000 to establish the charity. MP Crumpler resigned as a Committee Member of St Albans Athletic Club on 13th May 2025.

5. Tangible Fixed Assets

	Land and Buildings	Plant and Machinery	Athletic equipment	Total
Cost				
At 31 March 2024	-	-	-	-
Additions	670	3,290	936	4,897
At 31 March 2025	670	3,290	936	4,897
Depreciation				
At 31 March 2024	-	-	-	-
Charge for the year	-	(92)	(62)	(154)
At 31 March 2025	-	(92)	(62)	(154)
Net Book Value				
At 31 March 2024	-	-	-	-
At 31 March 2025	670	3,198	874	4,742