

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024**

**THE POPLARS
CHRISTIAN FELLOWSHIP**

CHARITY REGISTRATION No: 275682

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
West Sussex
PO18 8NF

THE POPLARS CHRISTIAN FELLOWSHIP

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THE POPLARS CHRISTIAN FELLOWSHIP

LEGAL AND ADMINISTRATIVE INFORMATION

WORKING NAME	Poplars Church
CHARITY NUMBER	275682
START OF FINANCIAL YEAR	1st April 2023
END OF FINANCIAL YEAR	31st March 2024
TRUSTEES AT 31ST MARCH 2024	K Russon - Chair of trustees R Evens K Dawson C Stanford R Hardy A Johnson
COMMITTEE MEMBERS	H Butcher M Hardy M Bellingham S Hemsall

All trustees and trust committee members have served in office throughout the year and to the date of this report except where shown.

The Trust Committee direct when it is necessary to appoint new trustees and committee members in accordance with Trust Deed 6V1 and 81V. A process of election takes place drawing candidates from a broad range of suitably qualified church members. Names of proposed trustees/committee members are recommended to a church meeting for consideration.

LEGAL STATUS	Unincorporated Charity
GOVERNING INSTRUMENT	Declaration of Trust Deed 8th May 1978, Deed of Amendment 10th July 1991.
OBJECTS	To promote the advancement of the Christian religion within the United Kingdom and abroad.
CORRESPONDENCE ADDRESS	The Golden Ball 3 Victoria Square Worksop S80 1DX
PRIMARY BANKERS	TSB PO Box 373 Leeds LS14 9GQ
INDEPENDENT EXAMINER	Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham West Sussex PO18 8NF

THE POPLARS CHRISTIAN FELLOWSHIP
TRUSTEES REPORT
FOR THE YEAR ENDED 31ST MARCH 2024

Who are we?

Poplars Church is a relatively small but growing, active and influential faith community in Worksop, North Nottinghamshire. The church runs the normal activities of a church in weekly services, bible studies, prayer and other fellowship groups.

Summary of Trust Objectives:

- a)** To advance the Christian faith in accordance with the Statement of Beliefs
- b)** To relieve persons who are in conditions of need or hardship in such parts of the United Kingdom and the world through the provision of homes and hostels and by such other charitable means as the Trustees may from time to time think fit.

What do we do?

The church continues to express its Christian faith by seeking opportunities to serve the community by the provision of a variety of relevant and effective activities:

1. Providing an opportunity for an informal style of Sunday meeting for worship and clear teaching on the essentials of the gospel as we understand it. This now happens predominately in the Golden Ball, which is a former pub now used by the church since purchased in 2015.
2. Input into local schools is provided by one of the church leaders, taking assemblies and lessons in line with school's requests and national curriculum.
3. Members are encouraged to get involved as volunteers with many other community organisations both Christian and secular including, for example, the local Food Bank (which is not church based). There is no record of all this involvement, but it is considerable. It provides for the working out of Jesus' comment that we are salt and light in the world.
4. Regular meetings are held, to provide for fellowship, informal teaching and pastoral care. These change format and times on a frequent basis to ensure that all who care to can attend.
5. The Basement building project has been completed – where one of our cellars has been converted to house uniform and children's clothing bank. This was run by our community worker, volunteers and in partnership with Now church and From the Heart charity and allows anyone from the local community to access free school uniform, children's clothes and accessories.
6. We took part in the local Christmas toy appeal acting as a referral and collection point along with Now Church and From the Heart charity.
7. A growing youth group meets at the church fortnightly, we also hosted 2 external trips along with providing a safe place for the church and local community young people to meet, engage and develop in a safe space.
8. We host office and counselling space to 'Joel the complete package' a local charity supporting families through pregnancy and parenting after baby loss. (Registered charity: 1158908).
9. Our Coffee Connection takes place every Wednesday morning, run by a team of church workers and volunteers, it connects people and services from the local community, provides a warm space and an opportunity to get involved in activities and crafts.
10. We are pleased to make space in the Golden Ball for other community groups; a choir, a U3A swing band, history society, Italian speaking group, a sling library, photography group and a drop in for support to those affected by Multiple Sclerosis. None of these groups are specifically church groups. This availability is continuing to grow as the church becomes increasingly integrated into the community.

THE POPLARS CHRISTIAN FELLOWSHIP
TRUSTEES REPORT (Continued)
FOR THE YEAR ENDED 31ST MARCH 2024

Public benefit

There are many distinctives and unique selling points that give credence and validity for the on-going existence and work of Poplars as part of the church in Worksop. This would include:

1. A strong desire to see the whole local Christian community acting as one united team.
2. Acting as a catalyst to mobilize the church as mentioned above, to social action such as; drug and alcohol work, schools and community work, and work with the elderly and marginalised.
3. Bridge-building and partnership work with police, local authority and MP, education and other statutory agencies to build stronger communities; this would include work with the local strategic partnership, the community and voluntary service and community and voluntary sector forums, and this work puts the church at the heart of the community.
4. Resourcing inter-church activities with infra-structure, staff and premises.
5. Providing a working model of a non-institutional, relational approach to the outworking of faith.
6. Encouraging new forums for partnership, co-operation and collaboration within the church in the district.

Financial Review

The Trust is in a healthy position financially, as can be seen from the attached accounts. Our only income is through the offerings, voluntary gifts, Gift Aid, community grants and donations for room use. The unrestricted year-end bank balance was £32,680 around £4,300 less than last year. However, this was found to be due to an error on the part of BT, who were charging us twice for the same service, and a much larger monthly amount debited by our energy supply company, EDF, than we were using. We received refunds of £1,660 from BT and £6,768 from EDF after the year end, which more than covers the deficit. Poplars Church aims to have six months reserve, to the value of £30,000, and this was the case even without the refunds.

Trustees

We have refreshed the trust committee with 2 new trustees this year. On-line trustee and safeguarding training is provided for all trustees.

Chairman's comments

Poplars church is its people – there is nothing else. Whilst the current economic climate has affected Poplars, leading to careful consideration of income and expenditure, we have by the generosity of many, been able to renovate the pub to a good standard and it provides a delightful facility for us as a church but also for differing community groups.

Attendance is consistent with new people joining us on a steady basis, financially we have remained stable and able to continue the work of the church.

I am extremely blessed by the quality and enthusiasm of those who give so generously of their time and talents in order to further the work of God's Kingdom

As I look forward to the next year, I am confident that, even in uncertain times but with steadfast commitment to the local community, Poplars Church will continue to bless the people of Worksop and the surrounding area.

THE POPLARS CHRISTIAN FELLOWSHIP
TRUSTEES REPORT (Continued)
FOR THE YEAR ENDED 31ST MARCH 2024

Trustees' Responsibilities

The Charities Act 2011 require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the trust and of the surplus of the trust for that period. In preparing those financial statements the trustees are required to:

- i)** Select suitable accounting policies and apply them consistently;
- ii)** Make judgements and estimates that are reasonable and prudent;
- iii)** Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the trust. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on, 28/01/2025

Signed on their behalf by Trustee K Dawson

Printed Name: K Dawson (Chair of trustees)

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of The Poplars Christian Fellowship on the accounts for the year ended 31st March 2024 set out on pages 8 to 16.

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 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state 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 in the accounts, and seeking explanations from the 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 Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Zita Derbak MAAT AATQB
Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
West Sussex

Sign: 

Date: 29.01.2025

THE POPLARS CHRISTIAN FELLOWSHIP

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2024

	Notes	Unrestricted Funds £	Designated Funds £	TOTAL 2023/24 £	TOTAL 2022/23 £
INCOMING RESOURCES					
Incoming Resources from Generated Funds					
Donations & Legacies	3a	96,897	860	97,757	81,763
Charitable Activities	3b	2,290	-	2,290	3,405
Activities for Generating Funds	3c	2,182	-	2,182	3,205
Investment Income	3d	308	-	308	154
Other Incoming Resources	3e	1,054	1,600	2,654	10,400
TOTAL INCOMING RESOURCES		102,731	2,460	105,191	98,927
RESOURCES EXPENDED					
Cost of Generating Funds					
Costs of Charitable Activities	4a	77,162	5,826	82,988	82,233
Governance Costs	4b	3,909	-	3,909	4,339
TOTAL RESOURCES EXPENDED		81,071	5,826	86,897	86,572
NET INCOMING/ (OUTGOING) RESOURCES		21,660	(3,366)	18,294	(27,861)
Total Funds Brought Forward		310,670	5,758	316,428	304,073
Transfers Between Funds	5	-	-	-	-
TOTAL FUNDS CARRIED FORWARD		332,330	2,392	334,722	276,212

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 10 to 16 form part of these financial statements.

THE POPLARS CHRISTIAN FELLOWSHIP

BALANCE SHEET AS AT 31ST MARCH 2024

	Note	Unrestricted Funds £	Designated Funds £	Total 31-Mar-24 £	Total 31-Mar-23 £
Fixed Assets					
Tangible Assets	2	274,951	-	274,951	274,951
Current Assets					
Debtors & Prepayments	9	26,019	-	26,019	-
Cash at Bank and in Hand	8	32,680	2,392	35,072	42,768
Total Current Assets		58,699	2,392	61,091	42,768
Creditors: due within one year	10	1,320	-	1,320	1,291
NET CURRENT ASSETS		57,379	2,392	59,771	41,477
TOTAL ASSETS less current liabilities		57,379	2,392	59,771	41,477
NET ASSETS		332,330	2,392	334,722	316,428
Funds of the Charity					
General Funds		332,330	-	332,330	310,670
Designated Funds	5	-	2,392	2,392	5,758
Restricted Funds	6	-	-	-	-
		332,330	2,392	334,722	316,428

Approved by the Trustees on, 28/01/2025

Signed on their behalf by Trustee 

Printed Name: K Dawson (Chair of trustees)

THE POPLARS CHRISTIAN FELLOWSHIP
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance 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 (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

THE POPLARS CHRISTIAN FELLOWSHIP
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2024

1. ACCOUNTING POLICIES (Continued)

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

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

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources, eg allocating property costs by floor areas, or per capital employed, staff costs by the time spent and other costs by their usage.

Fixed Assets

Tangible fixed assets for use by the charity, these are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Change of Accounting Policies and Rules and Methods of Valuation

There are no changes to the accounting policies (valuation rules and methods of accounting) since last year.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a reducing balance over their estimated useful lives. The rates applied per annum are as follows:

Fixtures, Fittings Equipment	25%
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No depreciation is charged to freehold property as the property is maintained to such a standard that the estimated residual value is not less than cost.

2. TANGIBLE FIXED ASSETS

		Freehold Land & Buildings £	Freehold Land & Buildings £	Fixtures Fittings & Equipment £	Restricted Equipment £	Total 2023/24 £
Cost	01-Apr-23	207,000	67,951			274,951
Additions		-	-	-	-	-
Cost at	31-Mar-24	207,000	67,951	-	-	274,951
Depreciation	01-Apr-23	-	-			-
Charge		-	-		-	-
Depreciation at	31-Mar-24	-	-	-	-	-
Net Book Value	31-Mar-24	207,000	67,951	-	-	274,951
Net Book Value	31-Mar-23	207,000	67,951	-	-	274,951

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st March 2024: None
31st March 2023: None

THE POPLARS CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2024

3. INCOMING RESOURCES

	Note	Unrestricted Funds £	Designated Funds £	TOTAL 2023/24 £	TOTAL 2022/23 £
a) Donations & Legacies					
Gifts, Tithes & Offerings	5	59,998	860	60,858	61,655
Gift Aid Tax Recoverable		36,899	-	36,899	20,108
		96,897	860	97,757	81,763
b) Charitable Activities					
Activities & Projects		2,275	-	2,275	1,721
CAP		-	-	-	60
Golden Ball		15	-	15	1,624
Holiday		-	-	-	-
		2,290	-	2,290	3,405
c) Activities for Generating Funds					
Hall Hire		2,182	-	2,182	3,205
		2,182	-	2,182	3,205
d) Investment Income					
Bank Interest		308	-	308	154
		308	-	308	154
e) Other Incoming Resources					
Interest on Gift Aid claims		1,054	-	1,054	-
Grants	5	-	1,600	1,600	10,400
		1,054	1,600	2,654	10,400

THE POPLARS CHRISTIAN FELLOWSHIP

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2024**

4. RESOURCES EXPENDED

Note	Unrestricted Funds £	Designated Funds £	TOTAL 2023/24 £	TOTAL 2022/23 £
a) Costs of Charitable Activities				
CAP	-	-	-	219
Conference	-	-	-	164
Depreciation Expense		-	-	-
Equipment Costs	1,728	-	1,728	324
Gifts, Grants & Blessings	-	3,450	3,450	5,024
Golden Ball Costs	2,177	-	2,177	2,320
Office Costs	512	-	512	763
Outreach	1,782	-	1,782	4,465
Rent & Rates	-	-	-	-
Resources & Fabric	4,521	-	4,521	6,641
Salaries & Wages	43,057	2,376	45,433	46,876
Staff Expenses	3,981	-	3,981	3,208
Sundry Expenses	901	-	901	262
Telephone & Internet Costs	3,584	-	3,584	3,042
The Children & Youth	2,149	-	2,149	2,146
Utility Costs	12,770	-	12,770	6,779
	77,162	5,826	82,988	82,233

b) Governance Costs

Bank Charges	300	-	300	318
Insurance Costs	1,437	-	1,437	1,467
Independent Examiners Fees	1,380	-	1,380	1,200
Legal & Professional Fees	792	-	792	1,354
	3,909	-	3,909	4,339

THE POPLARS CHRISTIAN FELLOWSHIP
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2024

5. DESIGNATED FUNDS

CURRENT FINANCIAL YEAR	Balance 01-Apr-23 £	Income £	Expenditure £	Transfers £	Balance 31-Mar-24 £
Grants	4,183	1,600	(4,075)	-	1,708
Blessings	1,575	860	(1,751)	-	684
	5,758	2,460	(5,826)	-	2,392

PREVIOUS FINANCIAL YEAR	Balance 01-Apr-22 £	Income £	Expenditure £	Transfers £	Balance 31-Mar-23 £
Grants	-	10,400	(6,217)	-	4,183
Blessings	-	2,230	(655)	-	1,575
	-	12,630	(6,872)	-	5,758

The Designated funds are represented by the charity's cash reserves and are to be expended as detailed above.

6. RESTRICTED FUNDS

The Charity held no restricted funds during this or the previous financial year.

7. NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-24 £	Total 31-Mar-23 £
Fixed Assets	274,951	-	274,951	274,951
Net Current Assets	57,379	2,392	59,771	41,477
	332,330	2,392	334,722	316,428

THE POPLARS CHRISTIAN FELLOWSHIP
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2024

8. CASH AT BANK AND IN HAND

	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-24 £	Total 31-Mar-23 £
Cash at Bank & In Hand	32,680	2,392	35,072	42,768
	32,680	2,392	35,072	42,768

9. DEBTORS AND PREPAYMENTS

	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-24 £	Total 31-Mar-23 £
Gift Aid recoverable (22/23 & 23/24)	24,965	-	24,965	-
Interest on Gift Aid recoverable	1,054	-	1,054	-
	26,019	-	26,019	-

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-24 £	Total 31-Mar-23 £
Independent Examiners Fee	1,320	-	1,320	1,200
Payroll	-	-	-	91
	1,320	-	1,320	1,200

11. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The Charity held no long term liabilities during this or the previous financial year.

THE POPLARS CHRISTIAN FELLOWSHIP

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2024

12. STAFF COSTS AND NUMBERS

	2023/24 £	2022/23 £
Gross Wages & Salaries	44,516	46,483
Employer's National Insurance Costs	-	-
Pension Contributions	917	393
	<u>45,433</u>	<u>46,876</u>

Average number of employees who were engaged in each of the following activities:

	TOTAL 2023/24	TOTAL 2022/23
Charitable Activities	2	2
	<u>2</u>	<u>2</u>

The Charity operates a PAYE scheme to pay all employed members of staff and no employees received emoluments in excess of £60,000 (2022/23: None). The Charity also employs members of staff on a self employed basis.

13. PAYMENTS TO TRUSTEES AND OTHER RELATED PARTIES

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them. (2022/23: Nil)

14. RISK ASSESSMENT

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

15. RESERVES POLICY

The trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

16. PUBLIC BENEFIT

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

16. ACQUISITION OF LAND & BUILDING

The Trustees of The Poplars Christian Fellowship sought guidance and advice regarding the acquisition of Land & Buildings at 3 Victoria Square, Worksop, S80 1DX. On the 18th June 2015 the acquisition of the Land & Building was completed and the Charity acquired the Land & Buildings at the above address at a cost of £207,000, which was settled in full.