

Registererity number: 523984

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st March 2020
for
The Poppleton Cummunity Trust**

**T P Jones & Co LLP
23 Victoria Avenue
Harrogate
HG1 5RD**

The Poppleton Community Trust

Contents of the Financial Statements For the Year ended 31 March 2020

	Page
Report of the Trustees	1 - 9
Independent Examiners Report	10
Statement of Financial Activities	11 - 12
Notes to the Financial Statements	13 - 14
Detailed Statement of Financial Activities	18 - 31

The Poppleton Community Trust

Report of the Trustees

For the period 1 April 2019 to 31 March 2020

The trustees present their report with the financial statements of the charity for the year ended 31 March 2020. 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 for the communal benefit of the villages of Upper Poppleton and Nether Poppleton as well as the surrounding area. The Trust aims to provide first class community hall 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

The Trustees intentions are to hold Executive Committee meetings on a regular basis every four to six weeks, with all meetings held to an agenda and minuted with sign off of the approved minutes.

During 2020 working under restrictions brought about by the Covid 19 pandemic meetings have been held on a less regular basis than usual and on occasion have comprised of on line meetings, but have been maintained with such regularity that has been felt required to continue with appropriate governance over the operations of the Trust.

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 a budgetary expectations or forecasts for the centre which is 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. Again operating under Covid 19 restrictions the newsletter has taken the form of an electronic communication during substantial parts of 2020.

The Trust maintains an electronic mailing list of some 1,200 addresses with whom it communicates ENews 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 third business plan, covering the three year period to 2020, was approved by the Trustees in January 2018 and was subsequently presented to the two Poppleton Parish Councils.

Its fundamental aims remain the same as previously, which are to continually improve the facilities offered by both the Centre and subsidiary clubs, whilst striving to maintain cash reserves in line with the reserves policy. It includes an updated list of capital and significant maintenance projects aligned to the aims and development of the Trust.

The business plan is currently being rewritten to cover the next 3 year period of the development of the Trust activities.

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.

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, Aiki Jitsu, mens & ladies keep fit, 5 a side football, Tai Chi, art classes, Arts Appreciation, Poppleton History Society, lace making, Probus, bridge, Tumble Tots, gentle aerobics, walking football, scrabble, walking netball and indoor bowls. The venue is increasingly being used for weddings receptions and other functions applicable to all age groups.

Overall trust income rose by 5% as room hire rates and occupancy of the centre continue to be maximised wherever possible. Once again fundraising events supported the income of the centre with key events continuing to be the November Bonfire event, the Christmas market and Christmas ball.

Following the retirement of the manager of the centres refreshments provider it was agreed during the year that the provision of refreshment would be outsourced to a third party who would operate a café facility and also a bar facility from the centre premises. After conducting a selection process the new provider began operation of the Poppleton Social from August 2019 paying a monthly fixed charge to the Trust.

The facility remains an integral part of the Centre offering and continues to be well respected for its quality of product and service.

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

Following a high level of investment during the year ended 31 March 2019 this year saw a much lower level of spend as reserves were looked to be rebuilt. Funds were spent on the finalisation in April 2019 of the entrance hall doors, a project that cost £8,000 and was funded in part by a grant from Nether Poppleton parish council.

Other expenditure was seen on equipment for the Dodsworth room facility which totalled £2,800 and improves the quality of the venue for hiring.

As part of the cessation of the café in August 2019 the Centre acquired some of the residual equipment from Poppleton Centre Limited, the company that previously operated the centre bar. Equipment worth £7,200 was acquired.

Significant changes since 31 March 2020

As a result of the Covid 19 worldwide pandemic and acting in line with UK government guidelines the management team closed the centre to operations in March 2020 and it remained closed until early September when restrictions were eased. Further restrictions during November resulted in the centre once again closing its facilities.

During periods where the centre was able to operate with government guidelines significant effort and investment was made to ensure that the centre could operate in a Covid secure manner, including social distancing measures, enhanced cleaning and restriction of use to only those groups that could safely operate with Covid safe environments.

As part of managing the finances of the Trust during these restrictions the centre staff were placed on leave under the Covid Job Retention Scheme and appropriate grants were recovered from HMRC. Grant support was also secured from the local councils and along with tight control over expenditure the management team have ensured funds remain sufficient to support the ongoing operation of the Trust.

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. It is hoping to develop a cricket pitch on land adjoining the junior football site on Millfield Lane which has been earmarked by York City Council for that purpose. There was no significant opportunity to develop the ground during the year and so the section continued to focus on under 11's cricket using facilities at a local school for training and matches.

Further grants and funding continue to be sought as part of the development plans for the pitch and facilities on Millfield Lane.

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 maintained by its award winning groundsman, Jim Ferguson, and a modern Community Sports Pavilion completed in July 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.

The club invested in new kitchen facilities in the prior year and the facility has helped make the café a continued success generating good income through the provision of refreshments on training and match days as well as for major events.

Once again the club hosted a successful beer festival in the year with virtually all costs of the event covered by sponsorship leading to a surplus from public income of £9,000.

In line with other sections the club has suffered from restrictions due to the Covid 19 pandemic with all the summer tournaments and the beer festival having been cancelled during 2020.

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. Once more the club has returned a small surplus for the year and at 31 March 2020 retained a healthy funds balance.

The club too has been impacted by the Covid 19 pandemic with significant restrictions to operations during the summer of 2020. The club has also seen a further reduction in members in the year with number reducing from 57 to 46 over the year. A review of income and cost savings has been made to ensure the club continues to run at a surplus.

Poppleton United Football Club

Poppleton United operates from a pitch on the Main Street 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.

Once again fund raising events, along with player subscriptions were the key elements of income in the year allowing the club to cover the costs of ground maintenance and playing fees.

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, generally every six weeks or so with ongoing informal discussions as required, looking at all aspects of running the centre and any over arching issues regarding the Trust.

During 2020 meeting have been less frequent due to Covid 19 restrictions although very regular dialogue has been undertaken as the team manage the impact of the restrictions on the Centre and Trust overall.

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 although total income fell by 7% as a result of a lower level of donations and legacies received in the year.

The Trust started the year with two loans from the Charity Bank Ltd. The first for £50,000, guaranteed by City of York Council, was taken out in August 2010 and the outstanding balance at 31 March 2020 was £9,000. This loan will be fully repaid by September 2021. A second loan of £25,000, which is unsecured, was taken out in March 2017 and this loan was paid off during the year.

At 31 March 2020 the Trust held funds of £41,000, excluding subsidiary clubs. The Trustees recognise this level of funding is below the target level set out by the reserves policy and has the intention of rebuilding reserves once Covid 19 restrictions are relaxed and trading opportunities allow.

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.

Reserves Policy – June 2017

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

The level of reserves required

The overall target level of funds is set at £75,000 consisting of

- £50,000 for the Trust excluding Poppleton Junior Football Club but including Poppleton Bowls Club and Poppleton United Football Club.
- £25,000 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

The Poppleton Bowls Club, Poppleton United Football Club and the Poppleton Cricket Club have satisfactory levels of reserves whilst those of Poppleton Junior Football Club remain below the ideal level as set out in the reserves policy although were significantly better this year as the focus on rebuilding reserves continues.

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 is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity. The original Governing Document was sealed on 6 January 1998 and last amended on 5 October 2009. A set of Standing Orders support the Governing Document. These were amended on 12 June 2018 to increase the number of village representatives serving as Trustees from eight to twelve. The previous change to that was actioned on 22 June 2010. The City of York Council operates as the Custodian Trustee.

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.

The composition of Trustees is as follows:

- 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. Poppleton Junior Football Club operates from the latter, the Cricket Club uses Manor School facilities and other activities from the Main Street site.

Employees

The Centre employs a centre manager and an assistant working a total of 57.5 hours per week. The permanent staff are supported by volunteers. Poppleton Centre Ltd, during the year under review up until 1 August 2019, employed a bar manager working 35 hours per week supported by casual employees to support functions.

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 523984
Principal address Poppleton Centre
Main Street
Upper Poppleton
York YO26 6JT

Trustees

R Tomlinson (Chairperson)	
G Dixon	Resigned 11 June 2019
K E Davies	Appointed 11 June 2019, Resigned 20 December 2019
D M Richardson	Appointed 27 January 2020
M Crome	
A J Jones	
W Spencer	
J Craven	
J Hardy	
R Wood	
T Bowers	
S Holmes	
M Sahnam	Resigned 10 September 2020
T Lawson	Appointed 12 June 2018
G Lawson	Appointed 12 June 2018
M Walter	Appointed 12 June 2018
E Lawer	Appointed 12 June 2018

The Trust is run by the Executive Committee. At 1 April 2019, there were fifteen trustees, comprising the chairperson, twelve village representatives, a co-opted trustee and one from the sports club.


During the year the treasurer G Dixon, retired from his position and was replaced in June 2019 by a replacement, K E Davies. In December the new treasurer resigned her position and was replaced in January 2020 by D M Richardson.

At the AGM in September 2020 the existing trustees were re elected in their roles.

Independent Examiner

T P Jones Certified Chartered Accountants
23 Victoria Avenue
Harrogate HG1 5RD

On behalf of the Trustees


Treasurer

Date: 29/01/2021

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: 523984) for the year ended 31st March 2020 which are set out on pages 11 to 31.

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.



Timothy Jones FCCA - Independent Examiner

T P Jones & Co LLP
23 Victoria Avenue
Harrogate
HG1 5RD

Date: 27/01/21.



**CHARITY COMMISSION
FOR ENGLAND AND WALES**

The Poppleton Community Trust		Charity No		523984	
Annual accounts for the period					
Period start date	01/04/2019	To	Period end date	31/03/2020	

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	19,538	27,274	-	46,812	33,139
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	111,323	60,731	-	172,054	173,266
Investments	S04	13	-	-	13	39
Other	S06	-	-	-	-	35
Total	S07	130,874	88,005	-	218,879	206,479
Resources expended (Note 5)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	130,239	84,229	-	214,468	217,568
Other	S11	-	-	-	-	-
Total	S12	130,239	84,229	-	214,468	217,568
Net income/(expenditure) before investment gains/(losses)						
Net gains/(losses) on investments	S13	635	3,776	-	4,411	- 11,088
	S14	-	-	-	-	-
Net income/(expenditure)	S15	635	3,776	-	4,411	- 11,088
Transfers between funds						
	S16	-	-	-	-	-
	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	635	3,776	-	4,412	- 11,088
					-	
Reconciliation of funds:						
Total funds brought forward	S21	146,669	95,580	-	242,249	253,337
Total funds carried forward	S22	147,305	99,356	-	246,661	242,249

Section B Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Tangible assets	(Note 9)	B02	262,186	443,419	-	705,605	747,235
Total fixed assets		B05	262,186	443,419	-	705,605	747,235
Current assets							
Debtors	(Note 10)	B07	9,041	4,525	-	13,566	29,529
Cash at bank and in hand	(Note 12)	B09	40,635	29,347	-	69,982	76,727
Total current assets		B10	49,676	33,872	-	83,548	106,256
Creditors: amounts falling due within one year							
	(Note 11)	B11	159,555	377,936	-	537,491	590,597
Net current assets/(liabilities)		B12	- 109,879	- 344,064	-	- 453,943	- 484,341
Total assets less current liabilities		B13	152,307	99,355	-	251,662	262,894
Creditors: amounts falling due after one year							
	(Note 11)	B14	5,000	-	-	5,000	20,646
Provisions for new entity transfer		B15	-	-	-	-	-
Total net assets or liabilities		B16	147,305	99,356	-	246,661	242,248
Funds of the Charity							
Endowment funds	(Note 13)	B17			-	-	-
Restricted income funds	(Note 13)	B18		99,356		99,356	95,579
Unrestricted funds			147,305			147,305	146,669
Core funded services			-			-	-
Service development		B19	-			-	-
Organisational development			-			-	-
			-	-		-	-
Revaluation reserve		B20				-	-
Total funds		B21	147,305	99,356	-	246,661	242,249

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

Signature	Print Name	Date of approval

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:

- ✓

 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.

✓

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 2.

Yes	✓	
No		

Please disclose:

(i) the nature of the change in accounting policy;	Not applicable
--	----------------

<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	Not applicable
--	----------------

Section C Notes to the accounts

<i>(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.</i>	Not applicable
---	----------------

1.4 Changes to accounting estimates

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

Yes	<input checked="" type="checkbox"/>	
No	<input type="checkbox"/>	

Please disclose:

<i>(i) the nature of any changes;</i>	Not applicable
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	Not applicable
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	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	<input checked="" type="checkbox"/>	
No	<input type="checkbox"/>	

Please disclose:

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

Note 2

Accounting policies

2.2 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	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> 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 <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
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 <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
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). 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).	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Legacies	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 <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Government grants	The charity has received government grants in the reporting period	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
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 <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
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 <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. 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. 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'. 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. Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
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. 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 <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>

Section C

Notes to the accounts

(cont)

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

2.3 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.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Redundancy cost

The charity made no redundancy payments during the reporting period.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Deferred income

No material item of deferred income has been included in the accounts.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

2.4 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 £2000

They are valued at cost.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

The depreciation rates and methods used are disclosed in note 9.2.

Intangible fixed

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

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

They are valued at cost.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Section C

Notes to the accounts

(cont)

	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	Not applicable			

Note 3

Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	4,789	7,540	-	12,329	4,882
	General grants provided by government/other charities	14,749	19,734	-	34,483	28,257
	Other	-	-	-	-	-
	Total	19,538	27,274	-	46,812	33,139
Other trading activities:	Fundraising events	14,779	21,798	-	36,577	45,396
	Venue Hire	81,256	3,478	-	84,734	84,514
	Members subscriptions	-	34,082	-	34,082	34,361
	Member club levies	14,236	-	-	14,236	8,839
	Sundry income	1,053	1,373	-	2,426	156
	User Contributions	-	-	-	-	-
	Contract income	-	-	-	-	-
	Total	111,324	60,731	-	172,055	173,266
Charitable	Fundraising	-	-	-	-	-
	Miscellaneous income	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	13	-	-	13	39
	Total	13	-	-	13	39
Other:	Sundry receipts	-	-	-	-	35
		-	-	-	-	35
TOTAL INCOME		130,875	88,005	-	218,880	206,479

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	-	-
	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

Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

Note 5 **Analysis of expenditure**

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Analysis						
Expenditure on raising funds:	Support costs	3,466	-	-	3,466	3,617
	Total expenditure on raising funds	3,466	-	-	3,466	3,617
Expenditure on charitable activities	Project costs	42,641	-	-	42,641	126,252
	Support costs	83,191	84,229	-	167,420	86,799
	Governance costs	940	-	-	940	900
		-	-	-	-	-
	Total expenditure on charitable activities	126,772	84,229	-	211,001	213,951
Other	Irrecoverable debt	-	-	-	-	-
	Total other expenditure	-	-	-	-	-
TOTAL EXPENDITURE		130,238	84,229	-	214,467	217,568

Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Activity 1					
Activity 2	see note '6' for additional disclosure				
Other					
Total					

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

see note '6' for additional disclosure

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

see note '6' for additional disclosure

Note 6 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 £	Charitable activities £	Grand total £	Basis of allocation (Describe method)
Accountancy		-	-	Direct costs
Independent Examination		940	940	Direct costs
0		-	-	Direct costs
Total Governance Costs		940	940	
Rent	131	3,135	3,266	Time
Rates & Water	240	5,751	5,991	Time
Light & Heat	588	14,113	14,701	Time
Cleaning	309	7,412	7,721	Time
Repairs & Renewals	400	9,597	9,997	Time
Development costs	37	880	917	Time
Long leasehold	443	10,620	11,063	Time
Plant & Machinery depreciation	585	14,028	14,613	Time
Loss on sale of tangible fixed assets	-	-		Time
Insurance	155	3,713	3,868	Time
Advertising	247	5,936	6,183	Time
Telephone	69	1,649	1,718	Time
P&S	15	351	366	Time
Subscriptions and licences	77	1,841	1,918	Time
Sundries	106	2,532	2,638	Time
Bank charges	28	668	696	Time
Active lives project	-	-		Time
Bank loan interest	40	960	1,000	Time
Total Support Costs	3,466	83,191	86,658	

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%

Section C**Notes to the accounts****Note 7 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 £	Last year £
940	900
0	0
0	0
0	0

Section C

Notes to the accounts

(cont)

Note 8

Paid employees

Please complete this note if the charity has any employees.

8.1 Staff Costs

	This year £	Last year £
Salaries and wages	37,982	37,447
Social security costs	-	-
Pension costs (defined contribution scheme)	-	-
Other employee benefits	774	-
Total staff costs	38,756	37,447

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

Not applicable

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

No employees received remuneration, expenses or benefits exceeding £60,000 during the year

8.2 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
Total	2.6	2.6

8.3 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

Not applicable

Please state the legal authority or reason for making the payment

Not applicable

Section C

Notes to the accounts

(cont)

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

Not applicable

8.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

Not applicable

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

Not applicable

The extent of redundancy funding at the balance sheet date

Not applicable

Please state the accounting policy for any redundancy or termination payments

Not applicable

Note 9 Tangible fixed assets*Please complete this note if the charity has any tangible fixed assets***9.1 Cost or valuation**

	Long Leasehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
At the beginning of the year	1,236,067	-	242,876	-	1,478,943
Additions	-	-	19,471	-	19,471
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
At end of the year	1,236,067	-	262,347	-	1,498,414

9.2 Depreciation and impairments

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

At beginning of the year	596,827	-	135,681	-	732,508
Disposals	-	-	-	-	-
Depreciation	31,978	-	28,323	-	60,301
Impairment	-	-	-	-	-
At end of the year	628,805	-	164,004	-	792,809

9.3 Net book value

Net book value at the beginning of the year	639,240	-	107,195	-	746,435
Net book value at the end of the year	607,262	-	98,343	-	705,605

9.4 Impairment

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

Not applicable

9.5 Revaluation

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

<i>the effective date of the revaluation</i>	Not applicable
<i>the name of independent valuer, if applicable</i>	Not applicable
<i>the methods applied and significant assumptions</i>	Not applicable
<i>the carrying amount that would have been recognised had the assets been carried under the cost model.</i>	Not applicable

9.6 Other disclosures

<i>(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.</i>	Not applicable
<i>(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.</i>	Not applicable
<i>(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.</i>	Not applicable

Section C**Notes to the accounts****(cont)****Note 10 Debtors and prepayments**

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

Analysis of debtors**Prepayments and accrued income****Poppleton centre Ltd****Trade Debtors****Total**

This year	Last year
£	£
9,466	3,041
-	7,640
4,100	18,848
13,566	29,529

Note 11 **Creditors and accruals**

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

11.1 Analysis of creditors

	Amounts falling due within one year	Amounts falling due after more than one	
	This year £	This year £	Last year £
Trade Creditors	- 1,371	-	-
Social security and other taxes			-
Other creditors			-
Accruals	7,440		-
Deferred Income	10,722		-
Deferred capital grants	499,876		-
Deferred capital donations	16,667		-
Bank loans	4,157	5,000	20,646
Total	537,491	5,000	20,646

Note 12 **Cash at bank and in hand****Short term cash investments (less than 3 months maturity date)****Short term deposits****Cash at bank and on hand****Other****Total**

This year	Last year
£	£
-	-
2,517	-
64,129	76,727
3,336	-
69,982	76,727

Section C

Notes to the accounts

(cont)

Note 13 Charity funds

13.1 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: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Transfer to entity	Income £	Expenditure £	Adjustment £	Gains and losses £	Fund balances carried forward £
Poppleton Bowls Club	R		9,620	-	5,719	-	4,177	-	11,162
Poppleton Junior Football club	R		73,334	-	74,552	-	70,753	-	77,133
Poppleton United Football Club	R		7,111	-	7,700	-	8,199	-	6,612
Poppleton Cricket Club	R		5,514	-	34	-	1,100	-	4,448
Other funds	U	Unrestricted funds	146,669	-	130,874	-	130,239	-	147,304
Total Funds			242,248		218,879	-	214,468	-	246,661

Note 13

Charity funds (cont)

13.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Poppleton Bowls Club		-
Poppleton Junior Football club		-
Poppleton United Football Club		-
Poppleton Cricket Club		-

Section C**Notes to the accounts****(cont)****Note 14****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.

14.1 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**14.2 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**14.3 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