

Charity number: 1201611

**Report of Trustees and
Financial Statements for the Year Ended 31st March 2025
For
The Poppleton Community Trust**

The Poppleton Community Trust
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For the Year ended 31 March 2025

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The Poppleton Community Trust

Report of the Trustees

For the period 1 April 2024 to 31 March 2025

The trustees present their report with the financial statements of the Charity for the year ended 31 March 2025. 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 object of the Charity is the provision and maintenance of a Community Centre and recreation ground for the benefit of the inhabitants of the parishes of Upper and Nether Poppleton and the surrounding area (without distinction of age, gender, political, religious or other opinions) and for other forms of education and leisure-time occupation in the interests of social welfare with the object of improving the conditions of life for the said inhabitants.

This is achieved through the provision of Poppleton Community Centre with first class community facilities at an affordable cost to local organisations serving the community and to private individuals from the area to support the activities of the Sports Clubs associated with the Charity.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Activities and Achievements in the period

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

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

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

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

The Poppleton Community Trust

Report of the Trustees

For the period 1 April 2024 to 31 March 2025

Poppleton Community Centre Activities

The Centre team consists of a Centre manager and an assistant, both of whom have been with the Trust since 2014 and both of whom live within the villages the Trust serves. During the year additional part time staff were added to the team to support the provision of services at weekends. Again, the additional staff members live within the village.

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

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

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

Communications

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

The Charity maintains an electronic mailing list of some 1,700 addresses with whom it communicates

E-News on an irregular basis promoting activities within the Centre. This is maintained by an external management company, MailChimp, and conforms strictly to GDPR legislation.

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

Poppleton Centre improvements

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

The Poppleton Community Trust

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For the period 1 April 2024 to 31 March 2025

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

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

Poppleton Cricket Club

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

Poppleton Football Club Activities

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

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

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

Poppleton United now operate from the Millfield lane site and have two teams in the York Minster Engineering Football League. The first team plays in the premier division and the reserve team in the highest reserves league, Reserve A. Both teams continued to consolidate their position in their respective leagues during the year.

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

The Poppleton Community Trust

Report of the Trustees

For the period 1 April 2024 to 31 March 2025

The Poppleton Bowls Club Activities

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.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Charity was previously controlled by its governing document, a deed of trust, and constituted an unincorporated charity. The original Governing Document was sealed on 6 January 1998 and last amended on 15 October 2009.

The Charity was registered as a Charitable Incorporated Organisation (CIO) on 17 January 2023, intended to provide improved governance and a better relationship with its Trustees. The fundamental aims of the Charity and method of operation will remain unchanged by this structure amendment. The assets of the original Charity were transferred on 1 April 2024.

Organisational Structure

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

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

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

Management Teams within the Charity

Centre Management Team

The Centre management team consists of three or four trustees and the Centre manager. It meets on a regular basis with ongoing informal discussions as required, looking at all aspects of running the centre and any overarching issues regarding the Charity. During the imminent period of building works the Charity has appointed a small group of Trustees as a Development group who will meet on a regular basis to oversee the build project.

Subsidiary Groups

The Poppleton Bowls Club, The Poppleton Football Club and the 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 Trustee Board meeting.

The Poppleton Community Trust

Report of the Trustees

For the period 1 April 2024 to 31 March 2025

The Poppleton Lawn Tennis Club decided to operate under a licence agreement with the Charity, established in 2010. The Poppleton Lawn Tennis Club is therefore not part of the Charity.

Trustee Board

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

- Chairperson
- Twelve village representatives
- Up to two representatives from each of the subsidiary clubs
- Up to two co-opted trustees appointed by the Board
- Representatives from the subsidiary clubs may attend meetings as observers without voting rights.

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

Trustee induction and training

All new trustees are given an induction which includes background information about the Charity. New trustees will attend briefing sessions with at least one of the Trustees and be offered other induction support.

Board members are kept up to date with key business and compliance issues, the operating environment and any relevant key changes in charity regulations. They are also offered training opportunities as they arise.

Employees

The Centre employs a Centre manager working full time and a part time assistant during the working week with additional employees helping provide resource at weekends. The permanent staff are supported by volunteers.

The pay and remuneration of employees is set by the board of trustees.

Volunteers

Our Board are volunteers as well as the members of the clubs.

The Poppleton Community Trust

Report of the Trustees

For the period 1 April 2024 to 31 March 2025

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.

During the year the Charity recorded a surplus of £280,729 (2024 - £81,812) including donations and grants £190,827 for the annex expansion to the Centre.

At 31 March 2025 the Charity held unrestricted cash funds of £281,921, excluding subsidiary clubs. The Trustees are content that this level of reserves now meets the target level set out by the reserves policy providing separated funds from the day to day running of the centre to provide security if the centre is unable to operate as usual for a prolonged period, as set out below.

Restricted Funds

The Charity holds restricted funds for each club totalling £134,964 (2024 £114,191) and funds relating to monies raised for property improvements to the Centre and Club buildings £190,827.

The Millfield Lane site, on which the 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.

Fundraising

During the year the charity raised funds from Grants and donations totalling £190,827. The overall objective for the fundraising for the annex is £340,000.

The Poppleton Community Trust

Report of the Trustees

For the period 1 April 2024 to 31 March 2025

Reserves Policy

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

The Charity 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 Charity
- Mitigate any unexpected risks that would lead to significant disruption to the usual running of the Charity activities

The level of reserves required

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

- £50,000 for the Charity excluding Poppleton Football Club
- £20,000 for Poppleton 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.

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.

The key risks relating to the building is largely mitigated by insurance cover and health and safety policies and procedures in place.

The Poppleton Community Trust

Report of the Trustees

For the period 1 April 2024 to 31 March 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Number: 1201611

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

Trustees during the year and to the date of accounts approval:

R Tomlinson (Chairperson)

D M Richardson (Treasurer) - resigned November 2024

M Bowers – appointed 18 April 2024

T Bowers

A Dixon – appointed 19 September 2024

M Crome

R Himsworth-Roche – appointed 20 November 2025

A Jones

E Lawer - resigned May 2024

T Lawson

P Peacock – appointed 21 October 2024

C Starling

M Walter- resigned June 2024

R Wood

The Poppleton Community Trust

Report of the Trustees

For the period 1 April 2024 to 31 March 2025

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' annual report including the strategic report and the financial statements. These must be in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The laws applicable to Charities in England and Wales requires the trustees to prepare financial statements for each financial year. These must give a true and fair view of the state of our affairs and of the incoming resources and application of resources, including our income and expenditure for that period.

In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities Statements of Recommended Practice (SORP).
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that we will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose, with reasonable accuracy at any time, our financial position. These should also enable them to ensure that the financial statements comply with the applicable laws and regulations. They're also responsible for safeguarding our assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees annual report has been approved by the Trustees on 30 January 2026 and signed on their behalf by: -

Robin Tomlinson

R Tomlinson

Trustee

Independent Examiner's Report to the Trustees of

The Poppleton Community Trust

For the period 1 April 2024 to 31 March 2025

I report to the trustees on my examination of the accounts of The Poppleton Community Trust (the Trust) for the year ended 31 March 2025.

This report is made solely to the Charity's Trustees, as a body, in accordance with Section 154 of the Charities Act 2011. My independent examination work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my independent examination work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Sarah Wearing

Sarah Wearing, FCA, DChA
HPH, Chartered Accountants LLP
54 Bootham, YORK
YO30 7XZ
30 January 2026

THE POPPLETON COMMUNITY TRUST
STATEMENT OF FINANCIAL ACTIVITIES (INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 31 MARCH 2025

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
INCOME					
Donations and legacies	2	67,824	240,513	308,337	63,217
Charitable activities	3	169,221	132,118	301,339	270,385
Investments	4	2,602	1,767	4,369	2,754
TOTAL INCOME		<u>239,647</u>	<u>374,398</u>	<u>614,045</u>	<u>336,356</u>
EXPENDITURE					
Charitable activities	5	161,615	130,129	291,744	254,544
Raising funds		8,904	32,668	41,572	-
TOTAL EXPENDITURE		<u>170,519</u>	<u>162,797</u>	<u>333,316</u>	<u>254,544</u>
Net income before transfers		69,128	211,601	280,729	81,812
Transfers between funds	13	-	-	-	-
Net movement in funds		69,128	211,601	280,729	81,812
Reconciliation of funds					
Total funds brought forward	13	362,609	114,190	476,799	394,987
Total funds carried forward	13	<u>£ 431,737</u>	<u>£ 325,791</u>	<u>£ 757,528</u>	<u>£ 476,799</u>

All activities derive from continuing operations.

The notes on pages 14 to 22 form part of the accounts.

**THE POPPLETON COMMUNITY TRUST
BALANCE SHEET
AS AT 31 MARCH 2025**

	Note	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	10	216,261	426,045	642,306	580,535
CURRENT ASSETS					
Debtors	11	31,204	6,769	37,973	16,361
Cash at Bank and in hand		281,921	167,793	449,714	276,165
		<u>313,125</u>	<u>174,562</u>	<u>487,687</u>	<u>292,526</u>
CURRENT LIABILITIES					
Creditors: amounts falling due within one year	12	97,649	274,816	372,465	396,262
NET CURRENT ASSETS					
		<u>215,476</u>	<u>(100,254)</u>	<u>115,222</u>	<u>(103,736)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>431,737</u>	<u>325,791</u>	<u>757,528</u>	<u>476,799</u>
TOTAL NET ASSETS					
		<u>£ 431,737</u>	<u>£ 325,791</u>	<u>£ 757,528</u>	<u>£ 476,799</u>
THE FUNDS OF THE CHARITY:					
Restricted Funds	13	-	325,791	325,791	114,190
Unrestricted Funds	13	431,737	-	431,737	362,609
TOTAL FUNDS					
		<u><u>431,737</u></u>	<u><u>£ 325,791</u></u>	<u><u>£ 757,528</u></u>	<u><u>£ 476,799</u></u>

The notes on pages 14 to 22 form part of these accounts.

Approved by the Trustees on 30 January 2026 and signed on its behalf by:

Robin Tomlinson

R Tomlinson
Trustee

**THE POPPLETON COMMUNITY TRUST
STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED 31 MARCH 2025**

	Note	2025		2024	
		£	£	£	£
Net cash provided by operating activities	15		278,643		142,673
Cash flows from investing activities					
Purchase of fixed assets		(109,463)		(49,263)	
Interest received		4,369		2,754	
Net cash used in by investing activities			(105,094)		(46,509)
Cash flows from financing activities					
Cash in from charity conversion		-		180,001	
Net cash provided by financing activities			-		180,001
Change in cash and cash equivalents in the year			173,549		276,165
Cash and cash equivalents at beginning of the year			276,165		-
Cash and cash equivalents at end of the year			£ 449,714		£ 276,165

The notes on pages 14 to 22 form part of the accounts.

**THE POPPLETON COMMUNITY TRUST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025**

1. ACCOUNTING POLICIES

1.1 Legal entity

The Poppleton Community Trust is a Charitable Incorporated Organisation and is regulated by the Charity Commission for England and Wales (Charitable number 1201611.)

The registered address and principal place of business is Poppleton Community Centre, Main Street, Upper Poppleton, YORK, YO26 6JT

1.2 Basis of preparation of accounts

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 (FRS 102) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The Poppleton Community Trust meets the definition of a public benefit entity under FRS 102.

1.3 Going Concern policy

Having considered future planned activities and the reserves available to the charity, the trustees are satisfied that the financial statements should be prepared on a going concern basis.

1.4 Fund accounting

The Trustees have a defined policy for identification of different types of income:

- a) Designated funds are unrestricted funds but are specifically earmarked by the Trustees for a particular purpose.
- b) Restricted funds are only to be used for the specific purpose laid down by the donor. Expenditure which meets this criteria is charged to the fund. Performance and other income generated in respect of restricted grant funded projects are also included under restricted funds.
- c) Unrestricted funds are the residue of incoming resources receivable or generated from the objects of the Charity without further specified purposes and are available as general funds.

1.5 Income

All incoming resources are recognised once the Charity has entitlement to the resources, it is probable that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

1.6 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to that expenditure, it is possible that the transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1.7 Allocation and apportionment of costs

Costs that can be directly attributed to charitable activities have been included under 'direct costs'. Expenditure that cannot be directly attributed to charitable activities are included in 'support costs'. Governance costs relate to costs of providing the governance infrastructure to the Charity.

**THE POPPLETON COMMUNITY TRUST
NOTES TO THE ACCOUNTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2025**

1. ACCOUNTING POLICIES - continued

1.8 Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	4 years straight line
Buildings	30 years straight line

Tangible fixed assets are measured at cost less accumulated depreciation and impairment.

1.9 Taxation

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

1.10 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

1.11 Cash at bank and in hand

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

1.12 Creditors

Creditors are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

1.13 Financial Instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.14 Pension costs

The Charity operates a defined contribution pension scheme. Contributions are charged in the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

1.15 Significant estimates and judgements

Preparation of the financial statements requires management to make significant judgements and estimates. The items in the financial statements where these judgements and estimates have been made include:

Depreciation - further information is provided above

THE POPPLETON COMMUNITY TRUST
NOTES TO THE ACCOUNTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2025

2 DONATIONS AND LEGACIES

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Donations	59,489	75,599	135,088	25,335
Grants	8,335	164,914	173,249	37,882
	<u>£ 67,824</u>	<u>£ 240,513</u>	<u>£ 308,337</u>	<u>£ 63,217</u>

In 2024 £24,883 of donations and legacies were restricted.

3 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Fundraising events & income	55,544	69,319	124,863	73,978
Venue Hire	100,952	-	100,952	118,912
Members subscriptions	-	62,729	62,729	41,100
Member club levies	4,549	-	4,549	19,073
Sundry income	8,176	70	8,246	17,322
	<u>£ 169,221</u>	<u>£ 132,118</u>	<u>£ 301,339</u>	<u>£ 270,385</u>

In 2024 £81,091 of income from charitable activities was restricted.

4 INVESTMENT INCOME

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Deposit account interest	2,602	1,767	4,369	2,754
	<u>£ 2,602</u>	<u>£ 1,767</u>	<u>£ 4,369</u>	<u>£ 2,754</u>

In 2024 no investment income was restricted.

THE POPPLETON COMMUNITY TRUST
NOTES TO THE ACCOUNTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2025

5 CHARITABLE ACTIVITIES EXPENDITURE

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Wages and salaries	59,012	-	59,012	47,878
Pension costs	1,179	-	1,179	1,064
Professional fees	-	-	-	800
Support Costs (note 5.1)	97,461	130,129	227,590	204,076
Governance costs (note 5.2)	3,963	-	3,963	726
	£ 161,615	£ 130,129	£ 291,744	£ 254,544
	£ 161,615	£ 130,129	£ 291,744	£ 254,544
5.1 Support costs	£	£	£	£
Rent	1,149	-	1,149	428
Rates & water	6,602	-	6,602	5,863
Heat & light	23,435	9,251	32,686	29,809
Cleaning	8,220	-	8,220	9,261
Repairs & renewals	18,933	6,048	24,981	15,157
Ground and equipment maintenance	2,146	23,393	25,539	27,700
Development costs (security)	426	-	426	1,583
Property depreciation	12,065	20,848	32,913	32,913
Plant & Machinery depreciation	7,900	6,873	14,773	25,495
Insurance	6,617	2,274	8,891	6,269
Advertising	1,122	-	1,122	1,367
Telephone	3,714	491	4,205	7,895
Printing & stationery	1,634	167	1,801	678
Subscriptions & licences	1,505	376	1,881	3,269
Sundries	237	1,357	1,594	11,682
Irrecoverable VAT	-	8,956	8,956	-
Computer software	459	642	1,101	-
Bank charges	1,297	-	1,297	92
Playing costs	-	47,214	47,214	19,915
Levies to Trust	-	2,239	2,239	4,700
	£ 97,461	£ 130,129	£ 227,590	£ 204,076
	£ 97,461	£ 130,129	£ 227,590	£ 204,076
5.2 Governance costs	£	£	£	£
Independent examination fee	700	-	700	726
Accountancy fee	3,263	-	3,263	-
	£ 3,963	£ -	£ 3,963	£ 726
	£ 3,963	£ -	£ 3,963	£ 726

**THE POPPLETON COMMUNITY TRUST
NOTES TO THE ACCOUNTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2025**

6 NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation	47,692	25,495
Independent Examination	700	726
	<u>48,392</u>	<u>26,221</u>

7 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year to 31 March 2025 nor the year ended 31 March 2024.

8 TOTAL STAFF COSTS

	2025	2024
	£	£
Wages and Salaries	59,012	47,878
Social Security Costs	-	-
Other Pension Costs (Employer)	1,179	1,064
	<u>£ 60,191</u>	<u>£ 48,942</u>

No employee received emoluments in excess of £60,000.

The average monthly number of employees during the year was as follows:

	2025	2024
Administration	2	2
Maintenance	1	1
	<u>3</u>	<u>3</u>

Salary paid to key management personnel amounted to £39,748 (2024: £19,945).

9 RELATED PARTIES

Details of trustees' expenses and key personnel remuneration are set out in note 8 above. There were no other related party transactions during the year.

THE POPPLETON COMMUNITY TRUST
NOTES TO THE ACCOUNTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2025

10 TANGIBLE FIXED ASSETS

	Long Leashold land and buildings £	Plant and machinery £	Total £
Cost			
At 1 April 2024	553,963	80,979	634,942
Additions	107,684	1,779	109,463
	<hr/>	<hr/>	<hr/>
At 31 March 2025	661,647	82,758	744,405
	<hr/>	<hr/>	<hr/>
Depreciation			
At 1 April 2024	32,913	21,494	54,407
Charge for year	32,913	14,779	47,692
	<hr/>	<hr/>	<hr/>
At 31 March 2025	65,826	36,273	102,099
	<hr/>	<hr/>	<hr/>
Net Book Amounts			
31 March 2025	£ 595,821	£ 46,485	£ 642,306
	<hr/>	<hr/>	<hr/>
31 March 2024	£ 521,050	£ 59,485	£ 580,535
	<hr/>	<hr/>	<hr/>

Included in cost of land and buildings is freehold land of £17,340 (2024: £17,340) which is not depreciated.

	2025 £	2024 £
11 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
Trade debtors	18,719	9,662
Other debtors	14,201	-
Prepayment and accrued income	5,053	6,699
	<hr/>	<hr/>
	£ 37,973	£ 16,361
	<hr/>	<hr/>
12 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
Trade creditors	9,530	(4,356)
Accruals and deferred income	20,558	20,949
Other creditors	149	-
Deferred capital grants	342,228	368,247
Deferred capital donations	-	11,422
	<hr/>	<hr/>
	£ 372,465	£ 396,262
	<hr/>	<hr/>

**THE POPPLETON COMMUNITY TRUST
NOTES TO THE ACCOUNTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2025**

13 FUNDS

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2025 £
Restricted funds					
Out o' Space Project	-	190,827	-	-	190,827
Poppleton Bowls Club	6,306	10,413	(11,511)	-	5,208
Poppleton Football Club	-	173,158	(151,286)	107,884	129,756
Poppleton Junior Football Club	84,991	-	-	(84,991)	-
Poppleton United Football Club	22,893	-	-	(22,893)	-
	<u>114,190</u>	<u>374,398</u>	<u>(162,797)</u>	<u>-</u>	<u>325,791</u>
Unrestricted funds					
General Fund	362,609	239,647	(170,519)	-	431,737
	<u>£ 476,799</u>	<u>£ 614,045</u>	<u>£ (333,316)</u>	<u>£ -</u>	<u>£ 757,528</u>
	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2024 £
Restricted funds					
Poppleton Bowls Club	11,257	7,262	(12,213)	-	6,306
Poppleton Junior Football Club	77,201	70,777	(62,987)	-	84,991
Poppleton United Football Club	6,936	27,935	(11,978)	-	22,893
	<u>95,394</u>	<u>105,974</u>	<u>(87,178)</u>	<u>-</u>	<u>114,190</u>
Unrestricted funds					
General Fund	299,593	230,382	(167,366)	-	362,609
	<u>£ 394,987</u>	<u>£ 336,356</u>	<u>£ (254,544)</u>	<u>£ -</u>	<u>£ 476,799</u>

Out o' Space Project - Funds raised for the Out o' Space Project to extend the community centre.

Poppleton Bowls Club - Funds specifically raised for the running of the Bowls Club

Poppleton Football Club - Funds specifically raised for the running of the football clubs. On 1 April the Junior Club and Poppleton United merged which is reflected in the funds transferred.

**THE POPPLETON COMMUNITY TRUST
NOTES TO THE ACCOUNTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2025**

14 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Current year			
Tangible fixed assets	216,261	426,045	642,306
Current assets	313,125	174,562	487,687
Current liabilities	(97,649)	(274,816)	(372,465)
	<hr/>	<hr/>	<hr/>
As at 31 March 2025	£ 431,737	£ 325,791	£ 757,528
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Comparative year			
Tangible fixed assets	234,454	346,081	580,535
Current assets	232,015	60,511	292,526
Current liabilities	(103,860)	(292,402)	(396,262)
	<hr/>	<hr/>	<hr/>
As at 31 March 2024	£ 362,609	£ 114,190	£ 476,799
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

15 RECONCILIATION OF CASH FLOWS FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net income for the reporting period	280,729	81,812
<i>Adjustments for:</i>		
Depreciation	47,692	58,407
Interest received	(4,369)	(2,754)
Increase in debtors	(21,612)	(2,078)
Increase/(decrease) in creditors	(23,797)	7,286
	<hr/>	<hr/>
Net cash provided by operating activities	£ 278,643	£ 142,673
	<hr/> <hr/>	<hr/> <hr/>

**THE POPPLETON COMMUNITY TRUST
NOTES TO THE ACCOUNTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2025**

16 ANALYSIS OF CASH AND CASH EQUIVALENTS

	2025	2024
	£	£
Cash in hand	449,714	276,165
Total cash and cash equivalents	£ 449,714	£ 276,165

17 ANALYSIS OF CHANGES IN NET DEBT

	At	Cash flows	At
	01/04/2024	£	31/03/2025
	£	£	£
Cash at bank and in hand	276,165	173,549	449,714
	£ 276,165	£ 173,549	£ 449,714