

Registererity number: 523984

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st March 2019
for
The Poppleton Cummunity Trust

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

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF The Poppleton Community Trust

I report on the accounts of the Charity for the year ended 30 March 2019 which are set out

Respective responsibilities of Trustees and Independent Examiner:

As the Charity's Trustees, you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of the Charities Act 2011 (the Act) does not apply.

It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 145 of the Act whether particular matters have come to my attention.

Basis of Independent Examiner's Statement:

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement:

In connection with my examination, there are no matters which gives me reasonable cause to believe that in any material respect the requirements:

To keep accounting records in accordance with section 41 of the Act; and
To prepare accounts which accord with the accounting records and comply with the accounting requirement of the Act

Which have not been met; or

To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached other than the following:

A failure of computer records had made a detailed a review of the analysis of income and expenditure impossible. However such tests of the records I have carried out lead me to the opinion that the club's accounts are a true and fair representation of the clubs affairs at 31st March 2019 and is free from material misstatement.



The Popleton Community Trust			Charity No		523984
Annual accounts for the period					
Period start date	01/04/2018	To	Period end date	31/03/2019	

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Restricted			Total funds	Prior year funds
		Unrestricted funds	income funds	Endowment funds		
		£	£	£	£	£
		F01	F02	F03	F04	F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	28,210	4,929	-	33,139	53,780
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	111,026	62,240	-	173,266	216,923
Investments	S04	39	-	-	39	47
Other	S06	35	-	-	35	1,666
Total	S07	139,310	67,169	-	206,479	272,416
Resources expended (Note 5)						
Expenditure on:						
Raising funds	S08	-	-	-	-	39,710
Charitable activities	S09	131,878	85,690	-	217,568	218,998
Other	S11	-	-	-	-	-
Total	S12	131,878	85,690	-	217,568	258,708
Net income/(expenditure) before investment gains/(losses)						
Net gains/(losses) on investments	S13	7,432	- 18,520	-	- 11,088	13,708
	S14	-	-	-	-	-
Net income/(expenditure)	S15	7,432	- 18,520	-	- 11,088	13,708
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	7,432	- 18,520	-	- 11,088	13,708
Reconciliation of funds:						
Total funds brought forward	S21	139,237	114,100	-	253,337	239,629
Total funds carried forward	S22	146,669	95,579	-	242,249	253,337

Section B Balance sheet

		Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total this year
			£	£	£	£
			F01	F02	F03	F04
Fixed assets						
Tangible assets	(Note 9)	B02	273,775	473,460	-	747,235
Total fixed assets		B05	273,775	473,460	-	747,235
Current assets						
Debtors	(Note 10)	B07	26,488	3,041	-	29,529
Cash at bank and in hand	(Note 12)	B09	52,934	23,793	-	76,727
Total current assets		B10	79,422	26,834	-	106,256
Creditors: amounts falling due within one year	(Note 11)	B11	185,882	404,715	-	590,597
Net current assets/(liabilities)		B12	- 106,460	- 377,881	-	- 484,341
Total assets less current liabilities		B13	167,315	95,579	-	262,894
Creditors: amounts falling due after one year	(Note 11)	B14	20,646	-	-	20,646
Provisions for new entity transfer		B15	-	-	-	-
Total net assets or liabilities		B16	146,669	95,579	-	242,248
Funds of the Charity						
Endowment funds	(Note 13)	B17			-	-
Restricted income funds	(Note 13)	B18		95,579		95,579
Unrestricted funds			146,669			146,669
Core funded services			-			-
Service development		B19	-			-
Organisational development			-			-
			-	-		-
Revaluation reserve		B20				-
Total funds		B21	146,669	95,579	-	242,249

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

Signature	Print Name



**Total last
year
£**

F05

727,903
727,903

36,963
91,796
128,759

569,870

- 441,111

286,792

33,455
-

253,337

-
114,100
139,237
-
-
-
-
253,337

Date of approval

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;

<i>Not applicable</i>

Disclosure of any uncertainties that make the going concern assumption doubtful;

<i>Not applicable</i>

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.

<i>Not applicable</i>

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>(i) the nature of the change in accounting policy;</i>	Not applicable
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<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	Not applicable
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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
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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 income	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <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. 	<p>Yes No</p> <p><input checked="" type="checkbox"/> <input type="checkbox"/></p>
Offsetting	<p>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.</p>	<p>Yes No</p> <p><input checked="" type="checkbox"/> <input type="checkbox"/></p>
Grants and donations	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>	<p>Yes No</p> <p><input checked="" type="checkbox"/> <input type="checkbox"/></p>
Legacies	<p>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).</p> <p>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.</p>	<p>Yes No</p> <p><input type="checkbox"/> <input type="checkbox"/></p>
Government grants	<p>The charity has received government grants in the reporting period</p>	<p>Yes No</p> <p><input checked="" type="checkbox"/> <input type="checkbox"/></p>
Tax reclaims on donations and gifts	<p>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.</p>	<p>Yes No</p> <p><input checked="" type="checkbox"/> <input type="checkbox"/></p>
Contractual income and performance related grants	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>	<p>Yes No</p> <p><input type="checkbox"/> <input type="checkbox"/></p>
Donated goods	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>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.</p> <p>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'.</p> <p>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.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	<p>Yes No</p> <p><input type="checkbox"/> <input type="checkbox"/></p> <p>Yes No</p> <p><input type="checkbox"/> <input type="checkbox"/></p> <p>Yes No</p> <p><input type="checkbox"/> <input type="checkbox"/></p>
Donated services and facilities	<p>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.</p> <p>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.</p>	<p>Yes No</p> <p><input type="checkbox"/> <input type="checkbox"/></p> <p>Yes No</p> <p><input type="checkbox"/> <input type="checkbox"/></p>
Support costs	<p>The charity has incurred expenditure on support costs.</p> <p>The value of any voluntary help received is not included in the accounts but is described in</p>	<p>Yes No</p> <p><input checked="" type="checkbox"/> <input type="checkbox"/></p> <p>Yes No</p> <p><input type="checkbox"/> <input type="checkbox"/></p>

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

✓	
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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
✓	

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

Yes	No

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

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

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

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
✓	

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
✓	

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
✓	

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

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

Redundancy cost The charity made no redundancy payments during the reporting period.

Yes	No
✓	

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

Yes	No
✓	

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

Yes	No
✓	

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
✓	

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
✓	

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 £200. They are valued at cost.

Yes	No
✓	

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

Intangible fixed assets 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

They are valued at cost.

Yes	No

Heritage assets The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geographical or environmental qualities that are held, and

Yes	No

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.

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Section C	Notes to the accounts	(cont)
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	They are valued at cost.	Yes	No
		<input type="checkbox"/>	<input type="checkbox"/>
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
		<input type="checkbox"/>	<input type="checkbox"/>
	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
		<input type="checkbox"/>	<input type="checkbox"/>
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.	Yes	No
		<input type="checkbox"/>	<input type="checkbox"/>
	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
		<input type="checkbox"/>	<input type="checkbox"/>
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No
		<input type="checkbox"/>	<input type="checkbox"/>
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
		<input checked="" type="checkbox"/>	<input type="checkbox"/>
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
		<input type="checkbox"/>	<input type="checkbox"/>
	They are valued at fair value except where they qualify as basic financial instruments.	Yes	No
		<input type="checkbox"/>	<input type="checkbox"/>

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE**

	Not applicable
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N/a

N/a

N/a

N/a

N/a

N/a

N/a

N/a

N/a

N/a

N/a

N/a

N/a

N/a

N/a

N/a

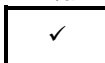
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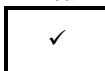
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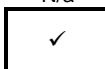
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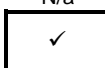
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N/a



N/a



N/a



N/a



N/a



N/a



N/a



N/a



N/a



N/a



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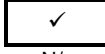
N/a



N/a



N/a



N/a



N/a



N/a



N/a



Note 3

Analysis of income

Analysis		Unrestricted	Restricted	Endowment	Total funds	Prior year
		funds	income funds	funds	£	£
Donations and legacies:	Donations and gifts	4,838	44	-	4,882	5,971
	General grants provided by government/other charities	23,372	4,885	-	28,257	47,809
	Other	-	-	-	-	-
	Total	28,210	4,929	-	33,139	53,780
Other trading activities:	Fundraising events	20,684	24,712	-	45,396	88,439
	Venue Hire	81,503	3,011	-	84,514	86,527
	Members subscriptions	-	34,361	-	34,361	31,918
	Member club levies	8,839	-	-	8,839	4,198
	Sundry income	-	156	-	156	5,841
	User Contributions	-	-	-	-	-
	Contract income	-	-	-	-	-
Total	111,026	62,240	-	173,266	216,923	
Charitable	Fundraising	-	-	-	-	-
	Miscellaneous income	-	-	-	-	-
Total	-	-	-	-	-	
Income from investments:	Interest income	39	-	-	39	47
	Total	39	-	-	39	47
Other:	Sundry receipts	35	-	-	35	1,666
	Total	35	-	-	35	1,666
TOTAL INCOME		139,310	67,169	-	206,479	272,416

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)

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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**

Analysis		Unrestricted	Restricted	Endowment	Total funds	Prior year
		funds	income funds	funds	£	£
Expenditure on raising funds:	Support costs	3,617	-	-	3,617	-
	Total expenditure on raising funds	3,617	-	-	3,617	-
Expenditure on charitable activities	Project costs	40,562	85,690	-	126,252	94,583
	Support costs	86,799	-	-	86,799	163,225
	Governance costs	900	-	-	900	900
		-	-	-	-	-
	Total expenditure on charitable activities	128,261	85,690	-	213,951	258,708
Other	Irrecoverable debt	-	-	-	-	-
	Total other expenditure	-	-	-	-	-
TOTAL EXPENDITURE		131,878	85,690	-	217,568	258,708

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		900	900	Direct costs
0		-	-	Direct costs
Total Governance Costs		900	900	
Rent	73	1,761	1,834	Time
Rates & Water	232	5,569	5,801	Time
Light & Heat	586	14,068	14,654	Time
Cleaning	223	5,349	5,572	Time
Repairs & Renewals	473	11,351	11,824	Time
Development costs	38	910	948	Time
Long leasehold	805	19,316	20,121	Time
Plant & Machinery depreciation	560	13,429	13,989	Time
Loss on sale of tangible fixed assets	14	334	348	Time
Insurance	138	3,313	3,451	Time
Advertising	35	847	882	Time
Telephone	-	-	-	Time
P&S	10	251	261	Time
Subscriptions and licences	86	2,056	2,142	Time
Sundries	128	3,076	3,204	Time
Bank charges	-	-	-	Time
Active lives project	139	3,324	3,463	Time
Bank loan interest	77	1,845	1,922	Time
Total Support Costs	3,617	86,799	90,416	

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 £
0	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	37,447	32,778
Social security costs	-	207
Pension costs (defined contribution scheme)	-	-
Other employee benefits	-	-
Total staff costs	37,447	32,985

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	-	156,373	-	1,392,440
Additions	-	-	87,543	-	87,543
Revaluations	-	-	-	-	-
Disposals	-	-	1,040	-	1,040
At end of the year	1,236,067	-	242,876	-	1,478,943

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	555,791	-	108,746	-	664,537
Disposals	-	-	692	-	692
Depreciation	41,036	-	26,827	-	67,863
Impairment	-	-	-	-	-
At end of the year	596,827	-	134,881	-	731,708

9.3 Net book value

Net book value at the beginning of the year	680,276	-	47,627	-	727,903
Net book value at the end of the year	639,240	-	107,995	-	747,235

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:

the effective date of the revaluation

Not applicable

the name of independent valuer, if applicable

Not applicable

the methods applied and significant assumptions

Not applicable

the carrying amount that would have been recognised had the assets been carried under the cost model.

Not applicable

9.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

Not applicable

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

Not applicable

(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.

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
£	£
3,041	10,850
7,640	7,640
18,848	18,473
29,529	36,963

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	22,191	-	2,701
Social security and other taxes			1,534
Other creditors			-
Accruals	840		4,813
Deferred Income	14,434		25,869
Deferred capital grants	535,395		515,448
Deferred capital donations	17,737		19,505
Bank loans	-	20,646	33,455
Total	590,597	20,646	603,325

Section C**Notes to the accounts****(cont)****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 £
-	-
-	-
76,727	91,796
-	-
76,727	91,796

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 - expendible 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 £	Transfers £	Gains and losses £	Fund balances carried forward £
Poppleton Bowls Club	R		7,964	-	8,147	- 6,491	-	-	9,620
Poppleton Junior Football club	R		93,098	-	48,130	- 67,894	-	-	73,334
Poppleton United Football Club	R		10,145	-	6,823	- 9,857	-	-	7,111
									5,514
Poppleton Cricket Club	R		2,893	-	4,070	- 1,449	-	-	
Other funds	U	Unrestricted funds	139,237	-	139,310	- 131,878	-	-	146,669
		Total Funds	253,337		206,479	- 217,568			242,249

Section C

Notes to the accounts

(cont)

Note 13 Charity funds (cont)

13.2 Details of material funds held and movements during the PREVIOUS 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 - expendible 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	Transfer from entity £	Income £	Expenditure £	Transfers £	Transfer to entity	Gains and losses £	Fund balances carried forward £
Poppleton Bowls Club	R		7,376	7,995	- 5,749	- 1,658	-	-	7,964
Poppleton Junior Football club	R		98,006	112,315	- 114,183	- 3,040	-	-	93,098
Poppleton United Football Club	R		3,675	12,614	- 5,435	- 709	-	-	10,145
Poppleton Cricket Club	R		-	4,833	- 1,940	-	-	-	2,893
Other funds	U	Unrestricted funds	130,572	134,659	- 131,401	5,407	-	-	139,237
		Total Funds	239,629	272,416	- 258,708	-	-	-	253,337

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

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		-

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
