

Poulshot Village Trust: Annual Accounts for the Year Ended 30 April 2025

Prepared on 11 May 2025

Statement of Financial Activities (SOFA) for the Year Ended 30 April 2025

	Unrestricted Funds (£)	Restricted Funds (£)	Total 2024-25 (£)
Income and Endowments			
Donations	243.00	0.00	243.00
Charitable Activities:			
Membership Fees	150.00	0.00	150.00
Events (Bat Walk, etc.)	10.00	0.00	10.00
Trading Activities:			
Bat Boxes	83.00	0.00	83.00
Entertainment	-0.31	0.00	-0.31
Investment Income:			
Interest Earned	67.80	0.00	67.80
Total Income	553.49	0.00	553.49
Expenditure			
Charitable Activities:			
Events (Bat Walk, Art Workshop, etc.)	278.86	0.00	278.86
Projects (QGC)	286.90	0.00	286.90
Raising Funds:			
Trading (Entertainment)	56.82	0.00	56.82
Governance Costs:			
Bank and Card Processing Fees	82.02	0.00	82.02
ICO	35.00	0.00	35.00
Other Expenditure:			
Hall Hire	120.00	0.00	120.00
Insurance	169.08	0.00	169.08
Website & IT	237.73	0.00	237.73
Asset Depreciation	80.00	0.00	80.00
Total Expenditure	1,289.59	0.00	1,289.59
Net Income/(Expenditure)	-736.10	0.00	-736.10
Funds Brought Forward	2,522.33	1,291.00	3,813.33
Funds Carried Forward	1,786.23	1,291.00	3,077.23

Table 1: *
Comparative figures for 2023-24 are available in prior accounts.

Balance Sheet as at 30 April 2025

	2025 (£)	2024 (£)
Fixed Assets		
Tangible Assets (Projector)	82.40	162.40
Total Fixed Assets	82.40	162.40
Current Assets		
Unity Trust Savings	1,777.04	2,709.24
Unity Trust Current	849.81	669.89
Stock	209.44	266.26
Cash Held	179.05	16.05
Total Current Assets	3,015.34	3,661.44
Current Liabilities		
Future Payments Owed	20.51	10.51
Total Current Liabilities	20.51	10.51
Net Current Assets	2,994.83	3,650.93
Total Assets Less Current Liabilities	3,077.23	3,813.33
Creditors: Amounts Falling Due After One Year	0.00	0.00
Net Assets	3,077.23	3,813.33
Funds of the Charity		
Unrestricted Funds	1,786.23	2,522.33
Restricted Funds	1,291.00	1,291.00
Total Charity Funds	3,077.23	3,813.33

Notes to the Accounts

1. Accounting Policies

- **Basis of Preparation:** The accounts are prepared under the historical cost convention and in accordance with the Charities Act 2011, FRS 102, and the Charities SORP (FRS 102).
- **Income Recognition:** Income is recognized when the charity is entitled to it, receipt is probable, and the amount can be measured reliably.
- **Expenditure Recognition:** Expenditure is recognized once there is a legal or constructive obligation to make a payment.
- **Fixed Assets:** Tangible fixed assets are stated at cost less depreciation. Depreciation is provided on the projector at a rate of 20% per annum on a straight-line basis.
- **Funds:** Unrestricted funds are available for general charitable purposes. Restricted funds, totaling £1,291, are held for specific purposes, including the Dan Baber bequest (£830) and wildflower area (£461), as designated by donors.

2. Tangible Fixed Assets

	2025 (£)	2024 (£)
Cost at 1 May	162.40	242.40
Depreciation Charge	80.00	80.00
Net Book Value at 30 April	82.40	162.40

3. **Debtors:** No debtors are recorded as at 30 April 2025.

4. **Creditors:** Future payments owed represent invoices received but not yet paid.

5. **Stock:** Stock comprises items held for resale, valued at the lower of cost and net realizable value.

6. **Funds Reconciliation**

	Unrestricted (£)	Restricted (£)
Opening Balance at 1 May 2024	2,522.33	1,291.00
Net Income/(Expenditure)	−736.10	0.00
Closing Balance at 30 April 2025	1,786.23	1,291.00

Trustees' Responsibilities Statement

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102. The trustees are required to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees maintain proper accounting records, comply with the Charities Act 2011, and select suitable accounting policies applied consistently.

Approval

The accounts were approved by the trustees on 11 May 2025 and signed on their behalf by:

Lucy Russell, Chair

Jon Martin, Treasurer