

Poulshot Village Trust

Annual Accounts for the Year Ended 30 April 2026

Prepared on 9 May 2026

Statement of Financial Activities (SOFA)

Statement of Financial Activities for the Year Ended 30 April 2026

Income and Endowments	Unrestricted (£)	Restricted (£)	Total 2025-26 (£)
Donations	894.13	0.00	894.13
Charitable Activities:			
Membership Fees	145.00	0.00	145.00
Events (Bat Walk, Bird Boxes, Books)	130.73	0.00	130.73
Investment Income:			
Interest Earned	39.76	0.00	39.76
Total Income	1,209.62	0.00	1,209.62

Expenditure			
Charitable Activities:			
Events (Bat Walk, Medicine in Nature, Newt)	195.00	0.00	195.00
Publications (Down Poulshot)	12.32	0.00	12.32
Governance Costs:			
Bank and Card Processing Fees	78.10	0.00	78.10
ICO	47.00	0.00	47.00
Other Expenditure:			
Hall Hire	120.00	0.00	120.00
Insurance	169.08	0.00	169.08
Website & IT	141.69	0.00	141.69
Asset Depreciation	0.00	0.00	0.00
Total Expenditure	763.19	0.00	763.19

Income and Endowments	Unrestricted (£)	Restricted (£)	Total 2025-26 (£)
Net Income/(Expenditure)	446.43	0.00	446.43
Funds Brought Forward	1,786.23	1,291.00	3,077.23
Funds Carried Forward	2,232.66	1,291.00	3,523.66

Balance Sheet as at 30 April 2026

Account	2026 (£)	2025 (£)
Fixed Assets		
Tangible Assets (Projector)	82.40	82.40
Total Fixed Assets	82.40	82.40
Current Assets		
Unity Trust Savings	1,816.80	1,777.04
Unity Trust Current	1,258.80	849.81
Stock	197.12	209.44
Cash Held	189.05	179.05
Total Current Assets	3,461.77	3,015.34
Current Liabilities		
Future Payments Owed	20.51	20.51
Total Current Liabilities	20.51	20.51
Net Current Assets	3,441.26	2,994.83
Net Assets	3,523.66	3,077.23
Funds of the Charity		
Unrestricted Funds	2,232.66	1,786.23
Restricted Funds	1,291.00	1,291.00
Total Charity Funds	3,523.66	3,077.23

Notes to the Accounts

1. Accounting Policies

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 recognised when the charity is entitled to it, receipt is probable, and the amount can be measured reliably.
- **Expenditure Recognition:** Expenditure is recognised 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. No depreciation was charged this year.
- **Funds:** Unrestricted funds are available for general charitable purposes. Restricted funds, totalling £1,291, are held for specific purposes, including the Dan Baber bequest (£830) and wildflower area (£461), as designated by donors.

Funds Reconciliation

	Unrestricted (£)	Restricted (£)
Opening Balance at 1 May 2025	1,786.23	1,291.00
Net Income/(Expenditure)	446.43	0.00
Closing Balance at 30 April 2026	2,232.66	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. 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 9 May 2026 and signed on their behalf by:

Lucy Russell, Chair

Jon Martin, Treasurer