

LITTORAL/PROJECTS ENVIRONMENT

England & Wales · Charity number 1002365

Details

Other names PROJECTS ENVIRONMENT, LITTORAL ARTS

Status Registered

Legal form Charitable company

Company number [02526443](#)

Registered 1991-04-04

Register [View on the Charity Commission register](#)

Contact

Address 42 Lodge Mill Lane
Turn Village
Bury
BL0 0RW

Phone 01706827961

Email CELIALARNER97@GMAIL.COM

Website www.merzbarn.net

Activities

Objects: TO PROMOTE MAINTAIN IMPROVE AND ADVANCE THE AESTHETIC EDUCATION OF THE PUBLIC AND THE PROTECTION OF THE ENVIRONMENT BY THE PROMOTION OF THE ARTS AND ENVIRONMENTAL SCIENCES INCLUDING ENVIRONMENTAL SCULPTURE, SCULPTURE, ENVIRONMENTAL PROJECTS, LANDSCAPE PROJECTS, QUARRYING PROJECTS, WATER PROJECTS, PAINTING, PERFORMING ART, PHOTOGRAPHY, FILM, VIDEO-RECORDING, DESIGN, CRAFTWORK, MUSIC, LITERATURE, THEATRE, POETRY, DANCE.

Activities: The trust work was set up to promote arts, social, cultural, community and environmental research; Littoral promotes conferences, exhibitions, projects, publications and research proposing creative solutions to real-life problems.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Arts/culture/heritage/science, Environment/conservation/heritage, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£73,708	£117,476	-	-
2024-03-31	£28,162	£16,389	-	-
2023-03-31	£13,721	£31,113	-	-
2022-03-31	£12,988	£23,540	-	-
2021-03-31	£10,000	£11,319	-	-

Trustees

Name	Role	Appointed
CELIA M LARNER	Chair	2011-04-02
ALICE ELIZABETH DENNIS		2022-09-09
JACKIE FORD		2017-10-20

Accounts

Company number
2526443

Charity number
1002365

LITTORAL PROJECTS ENVIRONMENT
DIRECTORS' AND TRUSTEES' REPORT AND ACCOUNTS
31 March 2025

LITTORAL PROJECTS ENVIRONMENT

Legal and administrative Information

Directors

C Larner
A.E Dennis (resigned 02 September 2024)
J M Ford
A Corrie (appointed 10 September 2024)

Trustees

J M Ford
A.E Dennis (appointed 27/09/2022)
C Larner

Secretary

C Larner

Company number

2526443

Registered charity number

1002365

Accountants

Whiteside and Davies
Chartered Certified Accountants and Registered Auditors
158 Cromwell Road
Salford
Manchester
M6 6DE

Bankers

The Royal Bank of Scotland
36 St Andrew Square
Edinburgh

CAF Bank
Kings Mill
West Malling
Kent
ME19 4TA

Registered office

18 Mounts Bay Lodge
New Town Lane
Penzance
Cornwall
TR18 2FJ

LITTORAL PROJECTS ENVIRONMENT
STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2025

		Unrestricted funds	Restricted funds	Total	Total
	Notes	2025 £	2025 £	2025 £	2024 £
INCOMING RESOURCES					
Profit on sale of land					28,162
Donations	2	70,000		70,000	-
Charitable activities and registrations	2	3,647	0	3,647	-
interest received		61		61	7
Total income		<u>73,708</u>	<u>0</u>	<u>73,708</u>	<u>28,169</u>
RESOURCES EXPENDED					
Direct charitable expenditure	9	116,696		116,696	15,060
Charitable expenditure:					
Distribution costs				-	-
Governance costs	10	780	-	780	1,327
Total expenditure	12	<u>117,476</u>	<u>0</u>	<u>117,476</u>	<u>16,387</u>
NET (OUTFLOW)/INFLOW FOR THE YEAR	3	(43,768)	-	(43,768)	11,780
Total funds:					
Brought forward		40,187		40,187	28,407
Interest receivable					-
Carried forward		<u>-3,581</u>	<u>0</u>	<u>(3,581)</u>	<u>40,187</u>

Continuing operations

None of the company's activities were acquired or discontinued during the above two financial years.

Statement of total recognised gains and losses

The company has no recognised gains or losses other than the profit for the above two financial years.

The accompanying accounting policies and notes form an integral part of these accounts

LITTORAL PROJECTS ENVIRONMENT
Balance Sheet
as at 31 March 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	4	541	154,972
Current assets			
Current asset investments	5	-	12,000
Cash at bank and in hand		51,243	29,227
		<u>51,243</u>	<u>41,227</u>
Creditors: amounts falling due within one year	6	(700)	(71,012)
Net current assets/(liabilities)		<u>50,543</u>	<u>(29,785)</u>
Total assets less current liabilities		<u>51,084</u>	<u>125,187</u>
Creditors: amounts falling due after more than one year	7	(54,665)	(85,000)
Net assets		<u>(3,581)</u>	<u>40,187</u>
Funds:			
Unrestricted funds		(3,581)	40,187
Restricted funds		-	
		<u>(3,581)</u>	<u>40,187</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

Members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for, complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime.



C Larner

Approved by the Trustees on 23 January 2026

The accompanying accounting policies and notes form an integral part of these accounts

LITTORAL PROJECTS ENVIRONMENT

Notes to the Accounts

for the year ended 31 March 2025

1 Accounting policies

Basis of preparation of accounts

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

The company has taken advantage of exemption in Financial Reporting Standard No 1 from the requirement to produce a cashflow statement on the grounds that it qualifies as a small company.

Depreciation

Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold land	0%
Plant and machinery	15 % - 25% Straight line

Incoming resources

Income consists of grants, voluntary income and donations and fees generated from its charitable activities.

Fees generated from charitable activities comprise of amounts receivable during the year.

Voluntary income and donations are accounted for as received.

Income from grants are recognised on an accruals basis when acceptance from the granting body is received and conditions for receipt have been satisfied. Grants are allocated on the basis of the project for which they were raised.

Resources expended

Resources expended have been included in the Statement of Financial Activities on an accruals basis, inclusive of VAT which cannot be recovered.

Expenditure which is directly attributable to specific activities has been included in these cost categories. Where costs are attributable to more than one activity, they have been apportioned across the cost category on a basis consistent with the use of these resources.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity.

There were no material fundraising costs during the year.

Funds

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Unrestricted funds are available for use at the discretion of the directors in furtherance of the general objectives of the charity.

LITTORAL PROJECTS ENVIRONMENT
Notes to the Accounts
for the year ended 31 March 2025

2 Incoming resources	<u>2025</u> <u>Unrestricted</u> £	<u>2025</u> <u>Restricted</u> £	<u>2024</u> <u>Total</u> £
Grants receivable			
Heritage Lottery Fund			
Hadfield Trust			
Covid Recovery Programme			
Small donations			
	<u>-</u>	<u>-</u>	<u>0</u>

3 Surplus for the year	<u>2025</u> <u>£</u>	<u>2024</u> <u>£</u>
This is stated after charging:		
Accountants fee	<u>780</u>	<u>780</u>

4 Tangible fixed assets	Freehold land and buildings £	Plant and machinery £	Total £
Cost			
At 1 April 2024	155,431	17,744	173,175
disposal	(155,431)		(155,431)
At 31 March 2025	<u>-</u>	<u>17,744</u>	<u>17,744</u>
Depreciation			
At 1 April 2024	-	17,203	17,203
Charge for the year	-	-	-
At 31 March 2025	<u>-</u>	<u>17,203</u>	<u>17,203</u>
Net book value			
At 31 March 2025	<u>-</u>	<u>541</u>	<u>541</u>
At 31 March 2024	<u>155,431</u>	<u>541</u>	<u>155,972</u>

All fixed assets are used for direct charitable purposes.

Fixed assets are stated at cost. Any donated assets are stated at the value at the date of donation or the value at the balance sheet date if materially different.

The land and buildings have been transferred to Factum Foundation London on the 19th August 2024

LITTORAL PROJECTS ENVIRONMENT
Notes to the Accounts
for the year ended 31 March 2025

5 Current asset investments	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>
Various paintings to be sold	-	12,000
	<u>-</u>	<u>12,000</u>

Various paintings were donated to the charity in a prior year to help raise funds for various projects. The trustees estimate the value of the remaining paintings to be in the region of £12,000. These have now been delivered to Factum on 04 June 2025 and a note sent informing they have been received by the Charity

6 Creditors: amounts falling due within one year	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>
Other creditors	-	69,265
Accruals and deferred income	700	1,747
	<u>700</u>	<u>71,012</u>

7 Creditors: amounts falling due after one year	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>
Other creditors	<u>54,665</u>	<u>85,000</u>

creditors include an amount of £54,665 due to C Lerner

The company is limited by guarantee and has no share capital.

LITTORAL PROJECTS ENVIRONMENT
Notes to accounts
for the year ended 31 March 2025

	<u>2025</u> <u>Unrestricted</u> <u>fund</u> <u>£</u>	<u>2025</u> <u>Restricted</u> <u>fund</u> <u>£</u>	<u>2025</u> <u>Total</u> <u>fund</u> <u>£</u>	<u>2024</u> <u>Total</u> <u>fund</u> <u>£</u>
9 Direct charitable expenditure				
Conferences and event costs		-		55
Project conservation	3,338		3,338	5,139
Support costs (see note 11)	8,356	-	8,358	9,868
Distributions	105,000		105,000	-
	<u>116,694</u>	<u>-</u>	<u>116,696</u>	<u>15,062</u>
Distribution costs				
Distribution costs				
10 Governance costs				
Insurance		-		547
Independent Examiners fees	780	-	780	780
	<u>780</u>	<u>-</u>	<u>780</u>	<u>1,327</u>
11 Support costs				
Telephone and fax	-	-	-	269
Sundry expenses		-		77
subscription			-	
Printing, postage and stationery	358	-	358	340
Computer and website expenses	1,370	-	1,370	1,785
Bank charges	60	-	60	60
Repairs			-	
Motor and travel	-		-	
Advertising and PR			-	
services	(625)		(625)	777
Legal fees	7,194		7,195	6,560
	<u>8,357</u>	<u>-</u>	<u>8,358</u>	<u>9,868</u>

LITTORAL PROJECTS ENVIRONMENT
Notes to accounts
for the year ended 31 March 2025

12 Expenditure

	<u>2025</u>	<u>2025</u>	<u>2024</u>	<u>2024</u>
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Direct charitable expenditure	105,000		105,000	5,194
Motor travel and subsistence		-	-	-
Telephone and fax		-	-	269
Insurance		-	-	547
Independent Examiners fees	780	-	780	780
Sundry expenses		-	-	77
Printing, postage and stationery	357	-	357	340
Repairs		-		
Services	- 625	-	(625)	777
Legal	7,195	-	7,195	6,560
Conservation	3,338	-	3,338	
Computer and website expenses	1,371	-	1,371	1,785
Bank charges	60	-	60	60
	<u>117,476</u>	<u>0</u>	<u>117,476</u>	<u>16,389</u>

14 Funds

	Bal B/F	Incoming	Resources	Balance
<u>Funds</u>	<u>1.04.2024</u>	<u>resources</u>	<u>expended</u>	<u>31.3.25</u>
	£	£	£	£
Cumbria Fells & Dales Leader + Programme -	11,871		-	11,871
Lodgemill Land	-			0
Save the Merz Barn & Cylanders	34,955	-		34,955
Arts and Agriculture	5,306	-	-	5,306
Restricted funds	<u>28,390</u>	<u>-</u>	<u>0</u>	<u>28,390</u>
Unrestricted funds	17			17
Total funds	<u>28,407</u>	<u>-</u>	<u>-</u>	<u>28,407</u>

Accounts

Registered number
2526443

Charity Number 1002365

LITTORAL PROJECTS ENVIRONMENT

Report and Accounts

31 March 2024



Whiteside and Davies
Chartered Certified Accountants
158 Cromwell Road
Salford M6 6DE

LITTORAL PROJECTS ENVIRONMENT

Company Information

Directors

Celia Larner
Jacqueline Mary Ford

Registered number

2526443

Charity number

1002365

Trustees

J M Ford
A.E Dennis (appointed 27/09/2022)
C Larner

Secretary

C Larner

Accountants

Whiteside and Davies
Chartered Certified Accountants and Registered Auditors
158 Cromwell Road
Salford
Manchester
M6 6DE

Bankers

The Royal Bank of Scotland
36 St Andrew Square
Edinburgh

CAF Bank
Kings Mill
West Malling
Kent
ME19 4TA

Registered office

42 Lodge Mill
Turn Village
Bury
BL0 ORW
LA22 9JB

LITTORAL PROJECTS ENVIRONMENT

Registered number: 2526443

Directors' Report

The directors present their report and accounts for the year ended 31 March 2024.

Principal activities

The company's principal activity during the year continued to be the running of the Merz Barn Cylinders Estate

Directors

The following persons served as directors during the year:

Celia Larner
Jacqueline Mary Ford

Small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 19 December 2024 and signed on its behalf.

Ms Celia Larner
Director

LITTORAL PROJECTS ENVIRONMENT
Profit and Loss Account
for the year ended 31 March 2024

	2024 £	2023 £
Turnover	-	13,717
Administrative expenses	(16,389)	(31,113)
Operating loss	(16,389)	(17,396)
Profit on the disposal of tangible fixed assets	28,162	-
Interest receivable	7	4
Profit/(loss) before taxation	11,780	(17,392)
Tax on profit/(loss)	-	-
Profit/(loss) for the financial year	<u>11,780</u>	<u>(17,392)</u>

LITTORAL PROJECTS ENVIRONMENT**Registered number:** 2526443**Balance Sheet****as at 31 March 2024**

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	3	154,972	155,972
Current assets			
Debtors	4	12,000	12,000
Cash at bank and in hand		29,227	16,447
		<u>41,227</u>	<u>28,447</u>
Creditors: amounts falling due within one year	5	(71,012)	(71,012)
Net current liabilities		<u>(29,785)</u>	<u>(42,565)</u>
Total assets less current liabilities		<u>125,187</u>	<u>113,407</u>
Creditors: amounts falling due after more than one year	6	(85,000)	(85,000)
Net assets		<u>40,187</u>	<u>28,407</u>
Capital and reserves			
Profit and loss account		40,187	28,407
Shareholders' funds		<u>40,187</u>	<u>28,407</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Ms Celia Larner

Director

Approved by the board on 19 December 2024

LITTORAL PROJECTS ENVIRONMENT
Statement of Changes in Equity
for the year ended 31 March 2024

	Share capital	Share premium	Re- valuation reserve	Profit and loss account	Total
	£	£	£	£	£
At 1 April 2022	-	-	-	45,799	45,799
Loss for the financial year				(17,392)	(17,392)
At 31 March 2023	<u>-</u>	<u>-</u>	<u>-</u>	<u>28,407</u>	<u>28,407</u>
At 1 April 2023	-	-	-	28,407	28,407
Profit for the financial year				11,780	11,780
At 31 March 2024	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,187</u>	<u>40,187</u>

LITTORAL PROJECTS ENVIRONMENT
Notes to the Accounts
for the year ended 31 March 2024

1 Accounting policies

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

2 Employees

	2024 Number	2023 Number
Average number of persons employed by the company	<u>3</u>	<u>3</u>

LITTORAL PROJECTS ENVIRONMENT
Notes to the Accounts
for the year ended 31 March 2024

3 Tangible fixed assets

	Land and buildings £
Cost	
At 1 April 2023	155,972
Disposals	(1,000)
At 31 March 2024	<u>154,972</u>
Depreciation	
At 31 March 2024	<u>-</u>
Net book value	
At 31 March 2024	<u>154,972</u>
At 31 March 2023	<u>155,972</u>

all fixed assets are used for direct charitable purposes.
The land and buildings were valued at around £251,000
As they consist of sites with artistic environmental
and agricultural importance, they are subject to planning restrictions
the properties have been stated at cost.

4 Debtors	2024 £	2023 £
Trade debtors	12,000	12,000
various paintings were donated to the charity in a prior year to help raise funds for various projects The trustees estimate the value of the remaining paintings to be in the region of £12,000		

5 Creditors: amounts falling due within one year	2024 £	2023 £
Other creditors	<u>71,012</u>	<u>71,012</u>

6 Creditors: amounts falling due after one year	2024 £	2023 £
Other creditors	<u>85,000</u>	<u>85,000</u>

6a The company is limited by guarantee and has no share capital.

7 Other information

LITTORAL PROJECTS ENVIRONMENT is a private company limited by guarantee and incorporated in England. Its registered office is:

42 Lodge Mill
Turn Village
Bury
BL0 ORW

LITTORAL PROJECTS ENVIRONMENT**Detailed profit and loss account****for the year ended 31 March 2024***This schedule does not form part of the statutory accounts*

	2024 £	2023 £
Sales	-	13,717
Administrative expenses	(16,389)	(31,113)
Operating loss	(16,389)	(17,396)
Profit on the disposal of tangible fixed assets	28,162	-
Interest receivable	7	4
Profit/(loss) before tax	11,780	(17,392)

LITTORAL PROJECTS ENVIRONMENT**Detailed profit and loss account****for the year ended 31 March 2024***This schedule does not form part of the statutory accounts*

	2024 £	2023 £
Sales		
Sales	<u>-</u>	<u>13,717</u>
Administrative expenses		
Premises costs:		
Light and heat	<u>777</u>	<u>1,298</u>
	<u>777</u>	<u>1,298</u>
General administrative expenses:		
Telephone and internet	269	1,355
Stationery and printing	340	267
Project conservation	5,139	1,005
Conferences and event costs	55	14,342
Subscriptions	-	50
Bank charges	60	71
Insurance	547	520
Software	1,785	739
Repairs and maintenance	-	828
Sundry expenses	<u>77</u>	<u>19</u>
	<u>8,272</u>	<u>19,196</u>
Legal and professional costs:		
Independent Examiner fee	780	650
Advertising and PR	-	7,449
Other legal and professional	<u>6,560</u>	<u>2,520</u>
	<u>7,340</u>	<u>10,619</u>
	<u>16,389</u>	<u>31,113</u>