

# EAST HULL COMMUNITY FARM LIMITED

England & Wales · Charity number 1017056

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [02761648](#)

**Registered** 1993-02-04

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

## Contact

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**Address** Barham Road  
Bilton Grange  
Hull  
HU9 4EE

**Phone** 01482783990

**Email** [ehcf@ehcf.karoo.co.uk](mailto:ehcf@ehcf.karoo.co.uk)

**Website** [www.easthullcommunityfarm.co.uk](http://www.easthullcommunityfarm.co.uk)

## Activities

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**Objects:** THE ADVANCEMENT OF EDUCATION OF THE PUBLIC IN AGRICULTURE, HORTICULTURE, HOMECRAFTS, COUNTRY LIFE AND RELATED SUBJECTS.

**Activities:** Education in agricultural and countryside matter for local community.

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Disability, Animals, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

## Geography

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- **Area of benefit:** COUNTY AND CITY OF KINSTON UPON HULL
- Kingston Upon Hull City

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£231,273	£173,216	-	-
2024-03-31	£198,953	£151,996	-	-
2023-03-31	£102,804	£106,497	-	-
2022-03-31	£99,279	£106,700	-	-
2021-03-31	£141,872	£126,934	-	-

## Trustees

Name	Role	Appointed
<b>John Stephen ALLTOFT</b>	Chair	
DARREN OFFEN		
Ema Jowett		2026-05-20
Janet Boyd		2014-10-15
Karen Wendy Wood		2026-05-20
LORAIN ADELE OFFEN		

**EAST HULL COMMUNITY FARM LIMITED**

England & Wales - Charity number 1017056

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# Accounts

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Registered number  
02761648

East Hull Community Farm Limited

Report and Accounts

31 March 2025

**East Hull Community Farm Limited**  
**Report and accounts**  
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## **East Hull Community Farm Limited Company Information**

### **Directors**

L Offen  
D Offen  
S Alltoft  
J Boyd  
P Fawcett  
E Jowett  
J Holloway

### **Accountants**

Jacksons Chartered Accountants  
First Floor Albion House  
Albion Street  
Hull  
HU1 3TE

### **Bankers**

Santander Bank PLC  
Bootle  
Merseyside  
L30 4GB

### **Registered office**

East Hull Community Farm  
Barham Road  
Bilton Grange  
Hull  
HU9 4EE

### **Registered number**

02761648

### **Charity number**

1017056

## **East Hull Community Farm Limited**

**Registered number:** 2761648

**Directors/Trustees Annual Report for the year ended 31 March 2025**

### **Statement of trustees responsibilities**

The directors are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year.

Under that law the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006.

The directors are responsible for safeguarding the assets and take necessary action to prevent fraud and other irregularity.

### **Structure, Governance and Management**

#### **Governing document and Organisational structure**

East Hull Community Farm Limited is limited by guarantee and is a registered charity governed by its memorandum and Articles of Association. It acts entirely as a non-profit making organisation. The charity is a public benefit.

The board of Trustees/Directors meet quarterly to administer the Charity. The Charity is supported by paid staff and volunteers who oversee the day to day operation. The overall management of the farm is overseen by the Chair of the Board.

#### **Recruitment and Appointment of Trustees/Directors**

Trustees/Directors are recruited from the local community and organisations, and are elected to the Board at the Annual General Meeting. At each Annual General Meeting of the Company all of the Board retire from office and will be eligible for re-election.

## **East Hull Community Farm Limited**

**Registered number:** 2761648

**Directors/Trustees Annual Report for the year ended 31 March 2025**

### **Risk management**

The Trustees/Directors review the major risks to which the Charity is exposed. Internal risks are minimised by the implementation of procedures for authorising transactions and projects, to ensure consistent quality of delivery for all operational aspects of the Charity. These procedures are periodically reviewed to ensure they meet the needs of the Charity.

### **Objectives and Activities**

#### **Objectives**

Through the workings of a city based working farm, the main objective of the charity is to provide learning, education and training, remedial and therapeutic activities for a range of local people.

The Charity's emphasis is on adults with physical and learning difficulties, but it also encompasses young people, the unemployed, and socially isolated individuals.

To develop opportunities for widening the awareness of horticulture, farm livestock and food production, particularly through local schools, groups and the general population.

#### **Activities**

Provision of remedial and therapeutic activities for adults with learning difficulties and physical difficulties through a partnership with the city's Social Services department.

Provision of volunteering opportunities available to all sectors of the local community.

Provision of training related to growing and preparing food with an emphasis on improving individual wellbeing.

When planning activities for the year, the Trustees/Directors have considered the Commission's guidance on Public Benefit.

#### **Achievements and Performance**

During the period, the following has been achieved in order to further our aims and objectives:

The previously reported improvements to facilities and the engagement of a Community Facilitator have benefitted the work of the the farm and its impact on the local community enormously. Many more individuals and families enjoy the activities available and the freedom to engage with a range of farm animals.

The Farm continued to provide unique support to adults with learning and other difficulties improving their wellbeing through outdoor work with farm animals, craft work and classroom activities. The Farm is working closely with a local organisation opening up opportunities for young people to benefit from its unique offer.

The Farm is again fully operational following the lifting of Covid regulations.

**East Hull Community Farm Limited**

**Registered number:** 2761648

**Directors/Trustees Annual Report for the year ended 31 March 2025**

**Financial Review**

The Charity's financial statements are set out on pages 6 to 12. The notes also form part of the financial statements.

During the year under review, the Charity has made a surplus of £58,057. This surplus is added to the brought forward unrestricted funds, which leaves the Charity with unrestricted funds of £247,489 to use in future years.

The farms financial position have improved over the past few years due to external funding and improved income from activities. Going forward the financial picture is quite positive with further funding in the pipeline.

**Reserves Policy**

The Directors/Trustees seek to maintain a level of free reserves (that is funds not tied up in fixed assets and working capital) that will enable the charity to sustain its operation over a period when the income generation maybe curtailed temporarily or permanently. The Directors/Trustees consider the most appropriate level to be 6 months expenditure.

**Directors**

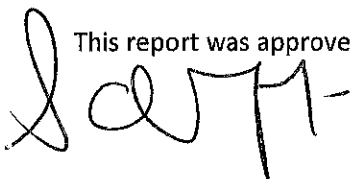
The following persons served as directors during the year:

L Offen  
D Offen  
S Alltoft  
J Boyd  
P Fawcett  
E Jowett (Appointed 10/12/24)

**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, and advantage is taken of the exemptions in small companies regime.

This report was approved by the board on 2 September 2025 and signed on its behalf.



S Alltoft  
Director and Trustee

**East Hull Community Farm Limited**

**Registered number: 2761648**

**Independent examiner report**

**Independent examiner's report to the trustees of East Hull Community Farm Limited**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2025 which are set out on pages 6 to 12.

**Responsibilities and basis of report**

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no 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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.



Mark Jackson FCA  
Jacksions Chartered Accountants  
First Floor Albion House  
Albion Street  
Hull  
HU1 3TE

02 September 2025

**East Hull Community Farm Limited**  
**Statement of financial activities (including income and expenditure)**  
**for the year ended 31 March 2025**

	Note	2025 £	2024 £
Placements		129,050	86,250
Training funding/grants		49,186	74,564
Produce sales		33,541	27,193
Sundry income		7,296	5,546
Rent income		12,200	5,400
<b>Total income</b>		<u>231,273</u>	<u>198,953</u>
<b>Expenditure</b>			
Expenditure on charitable activities	2	151,720	134,902
Administrative expenses	3	21,496	17,094
<b>Total expenditure</b>		<u>173,216</u>	<u>151,996</u>
<b>Net income and net movement in funds for the year</b>		58,057	46,957
<b>Reconciliation of funds</b>			
Total funds brought forward		189,432	142,475
<b>Total funds carried forward</b>		<u>247,489</u>	<u>189,432</u>

**East Hull Community Farm Limited**  
**Registered number:** 02761648  
**Balance Sheet**  
**as at 31 March 2025**

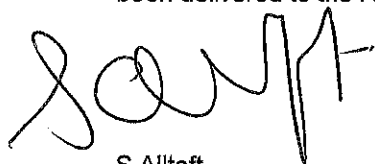
	Notes	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	5	151,355	156,395
<b>Current assets</b>			
Stocks		4,840	4,840
Debtors	6	13,300	12,895
Cash at bank and in hand		79,854	61,226
		97,994	78,961
<b>Creditors: amounts falling due within one year</b>	7	(1,860)	(45,924)
<b>Net current assets</b>		<u>96,134</u>	<u>33,037</u>
<b>Net assets</b>		<u>247,489</u>	<u>189,432</u>
<b>The funds of the charity</b>			
Unrestricted income funds		247,489	189,432
<b>Total charity funds</b>		<u>247,489</u>	<u>189,432</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.



S Alltoft  
 Director

Approved by the board on 2 September 2025

**East Hull Community Farm Limited  
Statement of Changes in Equity  
for the year ended 31 March 2025**

	Unrestricted income funds	Total
	£	£
<b>At 1 April 2023</b>	142,475	142,475
Net surplus /(deficit)	46,957	46,957
<b>At 31 March 2024</b>	<u>189,432</u>	<u>189,432</u>
<b>At 1 April 2024</b>	189,432	189,432
Net surplus /(deficit)	58,057	58,057
<b>At 31 March 2025</b>	<u>247,489</u>	<u>247,489</u>

**East Hull Community Farm Limited**  
**Notes to the Accounts**  
**for the year ended 31 March 2025**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland, Charities SORP (FRS102), and the Companies Act 2006.

***Going concern***

The accounts have been prepared with the going concern basis which assumes the charity will continue to operate for the foreseeable future.

***Income***

Income from placements is recognised when the placement has been completed, and when the charity becomes entitled to receive the income.

Grant funding is recognised when the charity becomes entitled to the income. Government grants were spent on capital work in the farm and personnel cost.

Produce sales are recognised when the goods have been delivered to the customer.

Rental income is recognised at the completion of the rent period.

Other income (Donations) is recognised on the receipt of the income.

***Expenditure***

Expenditure is accounted for using the accruals concept. All expenditure directly connected to running the farm activities is treated as charitable expenditure. Expenditure related to running the office activities is treated as administration expenses.

***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:

Property improvements	2% per annum - straight line method
Plant and machinery	25% per annum - reducing balance method

***Cash and Cash Equivalent***

Cash at bank and in hand includes cash in the premise and in the charities bank account.

***Stocks***

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

***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.

**East Hull Community Farm Limited**  
**Notes to the Accounts**  
**for the year ended 31 March 2025**

***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.

***Taxation***

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

***Pensions***

Contributions to defined contribution plans are expensed in the period to which they relate.

<b>2 Expenditure on charitable activities</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Purchases	38,015	31,128
Travel and subsistence	1,650	161
Farm maintenance and repair	5,213	8,662
Depreciation	8,376	8,587
Invoiced Personnel Costs	98,466	86,364
	<u>151,720</u>	<u>134,902</u>

No trustee/director received any expenses or remuneration, and no employee received emoluments of more than £60,000.

<b>3 Administrative expenses</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Utilities	8,097	10,133
Telephone and internet	1,109	989
Printing, postage and stationery	2,423	1,248
Insurance	3,783	2,642
Bank charges	185	182
Independent examination	1,860	1,860
Sundry	43	40
Losses on Disposal of Plant and Machinery	2,967	-
Other legal and professional	1,029	-
	<u>21,496</u>	<u>17,094</u>

<b>4 Employees</b>	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the charity	<u>1</u>	<u>1</u>

**East Hull Community Farm Limited**  
**Notes to the Accounts**  
**for the year ended 31 March 2025**

**5 Tangible fixed assets**

	Property improvements £	Plant and machinery £	Total £
<b>Cost</b>			
At 1 April 2024	172,848	63,774	236,622
Additions	-	6,303	6,303
Disposals	(2,249)	(9,300)	(11,549)
At 31 March 2025	<u>170,599</u>	<u>60,777</u>	<u>231,376</u>
<b>Depreciation</b>			
At 1 April 2024	33,695	46,532	80,227
Charge for the year	2,744	5,632	8,376
On disposals	(297)	(8,285)	(8,582)
At 31 March 2025	<u>36,142</u>	<u>43,879</u>	<u>80,021</u>
<b>Net book value</b>			
At 31 March 2025	<u>134,457</u>	<u>16,898</u>	<u>151,355</u>
At 31 March 2024	<u>139,153</u>	<u>17,242</u>	<u>156,395</u>

**6 Debtors**

	2025 £	2024 £
Trade debtors	2,500	2,260
Other debtors	10,800	10,635
	<u>13,300</u>	<u>12,895</u>

**7 Creditors: amounts falling due within one year**

	2025 £	2024 £
Other creditors	1,860	45,924

**8 Related party transactions**

The Trustees have not have received remuneration or any benefits and they have not claimed expenses.

Probe (Hull) Limited charges East Hull Community Farm Limited for Personnel costs (salary cost only). The charge for 2025 was £98,466(2024 - £63,616). At the year end nil was owed to Probe(2024 - £43,780).

Steven Alltoft is a director of Probe (Hull) Limited and is a Trustee of East Hull Community Farm Limited.

**9 Presentational currency**

The accounts are presented in £ sterling, the functional currency of the Charity.

**East Hull Community Farm Limited**  
**Notes to the Accounts**  
**for the year ended 31 March 2025**

**10 Public Benefit entity**

In planning our activities this year we worked in accordance with the Charity Commission guidance on public benefit. We exist to serve all areas of our community which included all age groups without discrimination and is without the distinction of sex, political or religious beliefs. We strive to promote social welfare and cohesion through the provision of events so improving the social and physical wellbeing of the local community.

**11 Volunteers**

The charity has two volunteers who assist in the delivery of the objectives of the charity. The volunteer mainly assisted with the general jobs around the farm shop and vegetable plot. The volunteer has not made any donations.

**12 Other information**

East Hull Community Farm Limited is a registered charity, a public benefit entity and a company limited by guarantee and incorporated in England. Its registered office is:

East Hull Community Farm  
Barham Road  
Bilton Grange  
Hull  
HU9 4EE

**EAST HULL COMMUNITY FARM LIMITED**

England & Wales - Charity number 1017056

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# Accounts

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Registered number  
02761648

East Hull Community Farm Limited

Report and Accounts

31 March 2024

**East Hull Community Farm Limited**  
**Report and accounts**  
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## **East Hull Community Farm Limited Company Information**

### **Directors**

L Offen  
D Offen  
S Alltoft  
J Boyd  
P Fawcett

### **Accountants**

Jacksons Chartered Accountants  
First Floor Albion House  
Albion Street  
Hull  
HU1 3TE

### **Bankers**

Santander Bank PLC  
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L30 4GB

### **Registered office**

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Barham Road  
Bilton Grange  
Hull  
HU9 4EE

### **Registered number**

02761648

### **Charity number**

1017056

## **East Hull Community Farm Limited**

**Registered number:** 2761648

### **Directors/Trustees Annual Report for the year ended 31 March 2024**

#### **Statement of trustees responsibilities**

The directors are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year.

Under that law the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006.

The directors are responsible for safeguarding the assets and take necessary action to prevent fraud and other irregularity.

#### **Structure, Governance and Management**

##### **Governing document and Organisational structure**

East Hull Community Farm Limited is limited by guarantee and is a registered charity governed by its memorandum and Articles of Association. It acts entirely as a non-profit making organisation. The charity is a public benefit.

The board of Trustees/Directors meet quarterly to administer the Charity. The Charity is supported by paid staff and volunteers who oversee the day to day operation. The overall management of the farm is overseen by the Chair of the Board.

##### **Recruitment and Appointment of Trustees/Directors**

Trustees/Directors are recruited from the local community and organisations, and are elected to the Board at the Annual General Meeting. At each Annual General Meeting of the Company all of the Board retire from office and will be eligible for re-election.

## **East Hull Community Farm Limited**

**Registered number:** 2761648

**Directors/Trustees Annual Report for the year ended 31 March 2024**

### **Risk management**

The Trustees/Directors review the major risks to which the Charity is exposed. Internal risks are minimised by the implementation of procedures for authorising transactions and projects, to ensure consistent quality of delivery for all operational aspects of the Charity. These procedures are periodically reviewed to ensure they meet the needs of the Charity.

### **Objectives and Activities**

#### **Objectives**

Through the workings of a city based working farm, the main objective of the charity is to provide learning, education and training, remedial and therapeutic activities for a range of local people.

The Charity's emphasis is on adults with physical and learning difficulties, but it also encompasses young people, the unemployed, and socially isolated individuals.

To develop opportunities for widening the awareness of horticulture, farm livestock and food production, particularly through local schools, groups and the general population.

#### **Activities**

Provision of remedial and therapeutic activities for adults with learning difficulties and physical difficulties through a partnership with the city's Social Services department.

Provision of volunteering opportunities available to all sectors of the local community.

Provision of training related to growing and preparing food with an emphasis on improving individual wellbeing.

When planning activities for the year, the Trustees/Directors have considered the Commission's guidance on Public Benefit.

### **Achievements and Performance**

During the period, the following has been achieved in order to further our aims and objectives:

The Farm was successful in securing funding for significant capital improvements to pathways, toilets, meeting rooms and CCTV equipment. In addition funding was secured to pay for a Community Facilitator for a 2 year period which has led to significant increases to people visiting and engaging in activities on the farm.

The Farm continued to provide unique support to adults with learning and other difficulties improving their wellbeing through outdoor work with farm animals, craft work and classroom activities. The Farm is working closely with a local organisation opening up opportunities for young people to benefit from its unique offer.

The Farm is again fully operational following the lifting of Covid regulations.

## **East Hull Community Farm Limited**

**Registered number:** 2761648

**Directors/Trustees Annual Report for the year ended 31 March 2024**

### **Financial Review**

The Charity's financial statements are set out on pages 6 to 12. The notes also form part of the financial statements.

During the year under review, the Charity has made a surplus of £46,957. This surplus is added to the brought forward unrestricted funds, which leaves the Charity with unrestricted funds of £189,432 to use in future years.

The Charity and its trustees are very mindful of the financial challenges facing the Farm. The tightening of Social Service budgets have made the financial position complex during the period. The restructuring of staffing previously reported has helped to stabilise the Farm's financial position going forward. In addition contributions from other organisations using the farm for activities has helped the finances of the farm.

### **Reserves Policy**

The Directors/Trustees seek to maintain a level of free reserves (that is funds not tied up in fixed assets and working capital) that will enable the charity to sustain its operation over a period when the income generation maybe curtailed temporarily or permanently. The Directors/Trustees consider the most appropriate level to be 6 months expenditure.

### **Directors**

The following persons served as directors during the year:

L Offen  
D Offen  
S Alltoft  
J Boyd  
P Fawcett

### **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, and advantage is taken of the exemptions in small companies regime.

This report was approved by the board on 30 September 2024 and signed on its behalf.

S Alltoft  
Director and Trustee

**East Hull Community Farm Limited**

**Registered number: 2761648**

**Independent examiner report**

**Independent examiner's report to the trustees of East Hull Community Farm Limited**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2024 which are set out on pages 6 to 12.

**Responsibilities and basis of report**

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

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

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3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Mark Jackson FCA  
Jacksons Chartered Accountants  
First Floor Albion House  
Albion Street  
Hull  
HU1 3TE

30 September 2024

**East Hull Community Farm Limited**  
**Statement of financial activities (including income and expenditure)**  
**for the year ended 31 March 2024**

	Note	2024 £	2023 £
Placements		86,250	73,904
Training funding/grants		74,564	2,810
Produce sales		27,193	16,884
Sundry income		5,546	3,806
Rent income		5,400	5,400
<b>Total income</b>		<u>198,953</u>	<u>102,804</u>
<b>Expenditure</b>			
Expenditure on charitable activities	2	134,902	93,646
Administrative expenses	3	17,094	12,851
<b>Total expenditure</b>		<u>151,996</u>	<u>106,497</u>
<b>Net income and net movement in funds for the year</b>		46,957	(3,693)
<b>Reconciliation of funds</b>			
Total funds brought forward		142,475	146,168
<b>Total funds carried forward</b>		<u>189,432</u>	<u>142,475</u>

**East Hull Community Farm Limited**

Registered number: 02761648

**Balance Sheet**

as at 31 March 2024

	Notes	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	5	156,395	76,823
<b>Current assets</b>			
Stocks		4,840	4,400
Debtors	6	12,895	-
Cash at bank and in hand		61,226	62,992
		<u>78,961</u>	<u>67,392</u>
<b>Creditors: amounts falling due within one year</b>	7	(45,924)	(1,740)
<b>Net current assets</b>		<u>33,037</u>	<u>65,652</u>
<b>Net assets</b>		<u>189,432</u>	<u>142,475</u>
<b>The funds of the charity</b>			
Unrestricted income funds		189,432	142,475
<b>Total charity funds</b>		<u>189,432</u>	<u>142,475</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.

S Alltoft

Director

Approved by the board on 30 September 2024

**East Hull Community Farm Limited**  
**Statement of Changes in Equity**  
**for the year ended 31 March 2024**

	<b>Unrestricted income funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>At 1 April 2022</b>	146,168	146,168
Net surplus /(deficit)	(3,693)	(3,693)
<b>At 31 March 2023</b>	<u>142,475</u>	<u>142,475</u>
<b>At 1 April 2023</b>	142,475	142,475
Net surplus /(deficit)	46,957	46,957
<b>At 31 March 2024</b>	<u>189,432</u>	<u>189,432</u>

**East Hull Community Farm Limited**  
**Notes to the Accounts**  
**for the year ended 31 March 2024**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland, Charities SORP (FRS102), and the Companies Act 2006.

***On going concern***

The on going concern has been applied. There are no material uncertainties to disclose.

***Income***

Income from placements is recognised when the placement has been completed, and when the charity becomes entitled to receive the income.

Grants and funding are recognised when the charity becomes entitled to them.

Produce sales are recognised when the goods have been delivered to the customer.

***Expenditure***

Expenditure is accounted for using the accruals concept. All expenditure directly connected to running the farm activities is treated as charitable expenditure. Expenditure related to running the office activities is treated as administration expenses.

***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:

Property improvements	2% per annum - straight line method
Plant and machinery	25% per annum - reducing balance method
Motor vehicles	25% per annum - reducing balance method

***Cash and Cash Equivalent***

Cash at bank and in hand includes cash in the premise and in the charities bank account.

***Stocks***

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

***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.

**East Hull Community Farm Limited**  
**Notes to the Accounts**  
**for the year ended 31 March 2024**

***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.

***Taxation***

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

***Pensions***

Contributions to defined contribution plans are expensed in the period to which they relate.

<b>2 Expenditure on charitable activities</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Purchases	31,128	21,040
Motor expenses	161	413
Farm maintenance and repair	8,662	6,083
Depreciation	8,587	2,904
Sale of Motor vehicle	-	(410)
Invoiced Personnel Costs	86,364	63,616
	<u>134,902</u>	<u>93,646</u>

No trustee/director received any expenses or remuneration, and no employee received emoluments of more than £60,000.

<b>3 Administrative expenses</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Utilities	10,133	6,094
Telephone and internet	989	863
Printing, postage and stationery	1,248	1,186
Insurance	2,642	2,573
Bank charges	182	117
Independent examination	1,860	1,740
Sundry	40	278
	<u>17,094</u>	<u>12,851</u>

<b>4 Employees</b>	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the charity	<u>1</u>	<u>1</u>

**East Hull Community Farm Limited**  
**Notes to the Accounts**  
**for the year ended 31 March 2024**

**5 Tangible fixed assets**

	Property improvements £	Plant and machinery £	Total £
<b>Cost</b>			
At 1 April 2023	103,407	45,056	148,463
Additions	69,441	18,718	88,159
At 31 March 2024	<u>172,848</u>	<u>63,774</u>	<u>236,622</u>
<b>Depreciation</b>			
At 1 April 2023	30,855	40,785	71,640
Charge for the year	2,840	5,747	8,587
At 31 March 2024	<u>33,695</u>	<u>46,532</u>	<u>80,227</u>
<b>Net book value</b>			
At 31 March 2024	<u>139,153</u>	<u>17,242</u>	<u>156,395</u>
At 31 March 2023	<u>72,552</u>	<u>4,271</u>	<u>76,823</u>

**6 Debtors**

	2024 £	2023 £
Trade debtors	2,260	-
Amounts owed by group undertakings and undertakings in which the company has a participating interest	10,635	-
	<u>12,895</u>	<u>-</u>

**7 Creditors: amounts falling due within one year**

	2024 £	2023 £
Other creditors	<u>45,924</u>	<u>1,740</u>

**8 Related party transactions**

The Trustees have not have received remuneration or any benefits. The Trustees have not claimed expenses.

The Probe (Hull) Limited charges the East Hull Community Farm Limited for Personnel costs (salary cost only), this totaled £86,364 during the year. Steven Alltoft is a director of Probe (Hull) Limited and is a Trustee of East Hull Community Farm Limited.

At the year end, Probe (Hull) Limited is owed a sum of £43,780. This outstanding amount will be settled upon receipt of the fundings.

**9 Presentational currency**

The accounts are presented in £ sterling, the functional currency of the Charity.

**East Hull Community Farm Limited**  
**Notes to the Accounts**  
**for the year ended 31 March 2024**

**10 Public Benefit entity**

In planning our activities this year we worked in accordance with the Charity Commission guidance on public benefit. We exist to serve all areas of our community which includes all age groups without discrimination and is without the distinction of sex, political or religious beliefs. We strive to promote social welfare and cohesion through the provision of events so improving the social and physical wellbeing of the local community.

**11 Volunteers**

The charity has one volunteer who assist in the delivery of the objectives of the charity. The volunteer mainly assisted with the general maintenance around the farm. The volunteer has not made any donations.

**12 Other information**

East Hull Community Farm Limited is a registered charity, a public benefit entity and a company limited by guarantee and incorporated in England. Its registered office is:  
East Hull Community Farm  
Barham Road  
Bilton Grange  
Hull  
HU9 4EE

**EAST HULL COMMUNITY FARM LIMITED**

England & Wales - Charity number 1017056

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# Accounts

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Registered number  
02761648

East Hull Community Farm Limited

Report and Accounts

31 March 2023

**East Hull Community Farm Limited**  
**Report and accounts**  
**Contents**

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## **East Hull Community Farm Limited Company Information**

### **Directors**

L Offen  
D Offen  
S Alltoft  
J Boyd  
P Fawcett

### **Accountants**

Jacksons Chartered Accountants  
First Floor Albion House  
Albion Street  
Hull  
HU1 3TE

### **Bankers**

Santander Bank PLC  
Bootle  
Merseyside  
L30 4GB

### **Registered office**

East Hull Community Farm  
Barham Road  
Bilton Grange  
Hull  
HU9 4EE

### **Registered number**

02761648

### **Charity number**

1017056

## **East Hull Community Farm Limited**

**Registered number:** 2761648

### **Directors/Trustees Annual Report for the year ended 31 March 2023**

#### **Statement of trustees responsibilities**

The directors are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year.

Under that law the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006.

The directors are responsible for safeguarding the assets and take necessary action to prevent fraud and other irregularity.

#### **Structure, Governance and Management**

##### **Governing document and Organisational structure**

East Hull Community Farm Limited is limited by guarantee and is a registered charity governed by its memorandum and Articles of Association. It acts entirely as a non-profit making organisation. The charity is a public benefit.

The board of Trustees/Directors meet quarterly to administer the Charity. The Charity is supported by paid staff and volunteers who oversee the day to day operation. The overall management of the farm is overseen by the Chair of the Board.

##### **Recruitment and Appointment of Trustees/Directors**

Trustees/Directors are recruited from the local community and organisations, and are elected to the Board at the Annual General Meeting. At each Annual General Meeting of the Company all of the Board retire from office and will be eligible for re-election.

## **East Hull Community Farm Limited**

**Registered number:** 2761648

### **Directors/Trustees Annual Report for the year ended 31 March 2023**

#### **Risk management**

The Trustees/Directors review the major risks to which the Charity is exposed. Internal risks are minimised by the implementation of procedures for authorising transactions and projects, to ensure consistent quality of delivery for all operational aspects of the Charity. These procedures are periodically reviewed to ensure they meet the needs of the Charity.

#### **Objectives and Activities**

##### **Objectives**

Through the workings of a city based working farm, the main objective of the charity is to provide learning, education and training, remedial and therapeutic activities for a range of local people.

The Charity's emphasis is on adults with physical and learning difficulties, but it also encompasses young people, the unemployed, and socially isolated individuals.

To develop opportunities for widening the awareness of horticulture, farm livestock and food production, particularly through local schools, groups and the general population.

##### **Activities**

Provision of remedial and therapeutic activities for adults with learning difficulties and physical difficulties through a partnership with the city's Social Services department.

Provision of volunteering opportunities available to all sectors of the local community.

Provision of training related to growing and preparing food with an emphasis on improving individual wellbeing.

When planning activities for the year, the Trustees/Directors have considered the Commission's guidance on Public Benefit.

#### **Achievements and Performance**

During the period, the following has been achieved in order to further our aims and objectives:

The Farm continued to provide unique support to adults with learning and other difficulties improving their wellbeing through outdoor work with farm animals, craft work and classroom activities. The Farm is working closely with a local organisation opening up opportunities for young people to benefit from its unique offer.

The Farm is again fully operational following the lifting of Covid regulations.

**East Hull Community Farm Limited**

**Registered number:** 2761648

**Directors/Trustees Annual Report for the year ended 31 March 2023**

**Financial Review**

The Charity's financial statements are set out on pages 6 to 12. The notes also form part of the financial statements.

During the year under review, the Charity has made a deficit of £3,693. This deficit is deducted to the surplus brought forward on unrestricted funds, which leaves the Charity with unrestricted funds of £142,475 to use in future years.

The Charity and its trustees are very mindful of the financial challenges facing the Farm. The tightening of Social Service budgets have made the financial position complex during the period. The restructuring of staffing previously reported has helped to stabilise the Farm's financial position going forward. In addition contributions from other organisations using the farm for activities has helped the finances of the farm.

**Reserves Policy**

The Directors/Trustees seek to maintain a level of free reserves (that is funds not tied up in fixed assets and working capital) that will enable the charity to sustain its operation over a period when the income generation maybe curtailed temporarily or permanently. The Directors/Trustees consider the most appropriate level to be 6 months expenditure.

**Directors**

The following persons served as directors during the year:

- L Offen
- D Offen
- S Alltoft
- J Boyd
- P Fawcett

**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, and advantage is taken of the exemptions in small companies regime.

This report was approved by the board on 30 November 2023 and signed on its behalf.



S Alltoft  
Director and Trustee

**East Hull Community Farm Limited**

**Registered number: 2761648**

**Independent examiner report**

**Independent examiner's report to the trustees of East Hull Community Farm Limited**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2023 which are set out on pages 6 to 12.

**Responsibilities and basis of report**

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no 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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in

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.

Mark Jackson FCA  
Jacksons Chartered Accountants  
First Floor Albion House  
Albion Street  
Hull  
HU1 3TE

30 November 2023

**East Hull Community Farm Limited**  
**Statement of financial activities (including income and expenditure)**  
**for the year ended 31 March 2023**

	Note	2023 £	2022 £
Placements		73,904	89,010
Training funding/grants		2,810	-
Produce sales		16,884	6,337
Sundry income		3,806	400
Interest received		-	1
Rent income		5,400	1,600
HMRC JRS Grant		-	1,931
<b>Total income</b>		<u>102,804</u>	<u>99,279</u>
<b>Expenditure</b>			
Expenditure on charitable activities	2	93,646	95,487
Administrative expenses	3	12,851	11,213
<b>Total expenditure</b>		<u>106,497</u>	<u>106,700</u>
<b>Net income and net movement in funds for the year</b>		(3,693)	(7,421)
<b>Reconciliation of funds</b>			
Total funds brought forward		146,168	153,589
<b>Total funds carried forward</b>		<u>142,475</u>	<u>146,168</u>

**East Hull Community Farm Limited**  
**Registered number:** 02761648  
**Balance Sheet**  
**as at 31 March 2023**

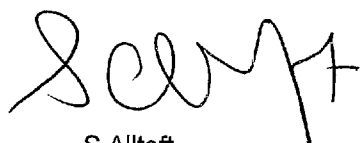
	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	5	76,823	79,436
<b>Current assets</b>			
Stocks		4,400	1,000
Debtors	6	-	14,000
Cash at bank and in hand		62,992	54,768
		<u>67,392</u>	<u>69,768</u>
<b>Creditors: amounts falling due within one year</b>	7	(1,740)	(3,036)
<b>Net current assets</b>		<u>65,652</u>	<u>66,732</u>
<b>Net assets</b>		<u>142,475</u>	<u>146,168</u>
<b>The funds of the charity</b>			
Unrestricted income funds		142,475	146,168
<b>Total charity funds</b>		<u>142,475</u>	<u>146,168</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.



S Alltoft  
 Director

Approved by the board on 30 November 2023

**East Hull Community Farm Limited  
Statement of Changes in Equity  
for the year ended 31 March 2023**

	<b>Unrestricted income funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>At 1 April 2021</b>	153,589	153,589
Net surplus /(deficit)	(7,421)	(7,421)
<b>At 31 March 2022</b>	<u>146,168</u>	<u>146,168</u>
<b>At 1 April 2022</b>	146,168	146,168
Net surplus /(deficit)	(3,693)	(3,693)
<b>At 31 March 2023</b>	<u>142,475</u>	<u>142,475</u>

**East Hull Community Farm Limited**  
**Notes to the Accounts**  
**for the year ended 31 March 2023**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland, Charities SORP (FRS102), and the Companies Act 2006.

***On going concern***

The on going concern has been applied. There are no material uncertainties to disclose.

***Income***

Income from placements is recognised when the placement has been completed, and when the charity becomes entitled to receive the income.

Grants and funding are recognised when the charity becomes entitled to them.

Produce sales are recognised when the goods have been delivered to the customer.

***Expenditure***

Expenditure is accounted for using the accruals concept. All expenditure directly connected to running the farm activities is treated as charitable expenditure. Expenditure related to running the office activities is treated as administration expenses.

***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:

Property improvements	2% per annum - straight line method
Plant and machinery	25% per annum - reducing balance method
Motor vehicles	25% per annum - reducing balance method

***Cash and Cash Equivalent***

Cash at bank and in hand includes cash in the premise and in the charities bank account.

***Stocks***

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

***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.

**East Hull Community Farm Limited**  
**Notes to the Accounts**  
**for the year ended 31 March 2023**

**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.

**Taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**Pensions**

Contributions to defined contribution plans are expensed in the period to which they relate.

<b>2 Expenditure on charitable activities</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Purchases	21,040	15,762
Wages and salaries	-	15,712
Motor expenses	413	1,162
Farm maintenance and repair	6,083	1,421
Depreciation	2,904	3,312
Sale of Motor vehicle	(410)	-
Invoiced Personnel Costs	63,616	43,480
Social security cost	-	1,304
Redundancy payments	-	13,334
	<u>93,646</u>	<u>95,487</u>

No trustee/director received any expenses or remuneration, and no employee received emoluments of more than £60,000.

<b>3 Administrative expenses</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Utilities	6,094	4,276
Telephone and internet	863	819
Printing, postage and stationery	1,186	879
Insurance	2,573	3,085
Bank charges	117	248
Independent examination	1,740	1,740
Sundry	278	166
	<u>12,851</u>	<u>11,213</u>

<b>4 Employees</b>	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the charity	<u>1</u>	<u>1</u>

**East Hull Community Farm Limited**  
**Notes to the Accounts**  
**for the year ended 31 March 2023**

**5 Tangible fixed assets**

	Property improvements £	Plant and machinery £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 April 2022	103,407	44,656	3,407	151,470
Additions	-	400	-	400
Disposals	-	-	(3,407)	(3,407)
At 31 March 2023	<u>103,407</u>	<u>45,056</u>	<u>-</u>	<u>148,463</u>
<b>Depreciation</b>				
At 1 April 2022	29,374	39,361	3,299	72,034
Charge for the year	1,481	1,424	-	2,905
On disposals	-	-	(3,299)	(3,299)
At 31 March 2023	<u>30,855</u>	<u>40,785</u>	<u>-</u>	<u>71,640</u>
<b>Net book value</b>				
At 31 March 2023	<u>72,552</u>	<u>4,271</u>	<u>-</u>	<u>76,823</u>
At 31 March 2022	<u>74,033</u>	<u>5,295</u>	<u>108</u>	<u>79,436</u>

<b>6 Debtors</b>	<b>2023</b> £	<b>2022</b> £
Other debtors	<u>-</u>	<u>14,000</u>

<b>7 Creditors: amounts falling due within one year</b>	<b>2023</b> £	<b>2022</b> £
Other creditors	<u>1,740</u>	<u>3,036</u>

**8 Related party transactions**

The Trustees have not have received remuneration or any benefits. The Trustees have not claimed expenses.

The Probe (Hull) Limited charges the East Hull Community Farm Limited for Personnel costs (salary cost only), this totaled £63,616 during the year. Steven Alltoft is a director of Probe (Hull) Limited and is a Trustee of East Hull Community Farm Limited.

**9 Presentational currency**

The accounts are presented in £ sterling, the functional currency of the Charity.

**East Hull Community Farm Limited**  
**Notes to the Accounts**  
**for the year ended 31 March 2023**

**10 Public Benefit entity**

In planning our activities this year we worked in accordance with the Charity Commission guidance on public benefit. We exist to serve all areas of our community which includes all age groups without discrimination and is without the distinction of sex, political or religious beliefs. We strive to promote social welfare and cohesion through the provision of events so improving the social and physical wellbeing of the local community.

**11 Volunteers**

The charity has one volunteer who assist in the delivery of the objectives of the charity. The volunteer mainly assisted with the general maintenance around the farm. The volunteer has not made any donations.

**12 Other information**

East Hull Community Farm Limited is a registered charity, a public benefit entity and a company limited by guarantee and incorporated in England. Its registered office is:  
East Hull Community Farm  
Barham Road  
Bilton Grange  
Hull  
HU9 4EE

**EAST HULL COMMUNITY FARM LIMITED**

England & Wales - Charity number 1017056

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# Accounts

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East Hull Community Farm Limited,  
Barham Road,  
Bilton Grange,  
Hull,  
HU9 4EE.

Jacksons,  
Chartered Accountants,  
Albion House,  
Albion Street,  
Hull,  
HU1 3TE.

26 October 2022

Dear Sirs,

This representation letter is provided in connection with your preparation of the financial statements and independent examination of Est Hull Community Farm Limited (the Company) for the period ended 31 March 2022.

We confirm that:

*Financial statements*

- We have fulfilled our responsibilities for the preparation of the financial statements in accordance with FRS102 in particular the financial statements are fairly presented (or give a true and fair view) in accordance therewith.
- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- Related party relationships and transactions have been appropriately accounted for and disclosed.
- All events subsequent to the date of the financial statements and which require adjustment or disclosures have been adjusted or made.
- The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole.
- All known actual or possible litigation and claims have been disclosed and accounted for.
- We have considered the going concern, and believe the charity can continue to operate for at least twelve months from the date of this letter.

*Information provided*

- We have provided you with:
  - Access to all information of which we are aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you all information in relation to fraud or suspected fraud of which we are aware that affects the entity and involves:
  - Management;
  - Employees who have significant roles in internal control; or
  - Others where the fraud could have a material effect on the financial statements.
- We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements.
- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware
- We confirm that stocks, stated at the lower of cost and net realisable value, were £1,000 at 31 March 2022.
- We confirm that debtors outstanding at the year end, for invoices for placements during March 2022, were £12,960 and rental income from Probe and Rewilding Youth of £400, each.
- We confirm that creditors and accruals owing at the year-end for purchases and services incurred during March 2021 were £3,036. £1,204 for the animal foods, £1,740 accountancy fee, and £92 light and heat.
- We confirm that no director/trustee received any expenses or remuneration.
- We confirm that no employee was paid over £60,000.
- We confirm the actual cash in hand during the year end was £2,175.

For and on behalf of the board of directors:



Director/ Trustee - Mr S Altoft

Registered number  
02761648

East Hull Community Farm Limited

Report and Accounts

31 March 2022

**East Hull Community Farm Limited**  
**Report and accounts**  
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**East Hull Community Farm Limited  
Company Information**

**Directors**

L Offen  
D Offen  
S Alltoft  
J Boyd  
P Fawcett

**Accountants**

Jacksons Chartered Accountants  
First Floor Albion House  
Albion Street  
Hull  
HU1 3TE

**Bankers**

Santander Bank PLC  
Bootle  
Merseyside  
L30 4GB

**Registered office**

East Hull Community Farm  
Barham Road  
Bilton Grange  
Hull  
HU9 4EE

**Registered number**

02761648

**Charity number**

1017056

**East Hull Community Farm Limited**

**Registered number:** 2761648

**Directors/Trustees Annual Report for the year ended 31 March 2022**

**Statement of trustees responsibilities**

The directors are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year.

Under that law the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006.

The directors are responsible for safeguarding the assets and take necessary action to prevent fraud and other irregularity.

**Structure, Governance and Management**

**Governing document and Organisational structure**

East Hull Community Farm Limited is limited by guarantee and is a registered charity governed by its memorandum and Articles of Association. It acts entirely as a non-profit making organisation.

The board of Trustees/Directors meet quarterly to administer the Charity. The Charity is supported by paid staff and volunteers who oversee the day to day operation. The overall management of the farm is overseen by the Chair of the Board.

**Recruitment and Appointment of Trustees/Directors**

Trustees/Directors are recruited from the local community and organisations, and are elected to the Board at the Annual General Meeting. At each Annual General Meeting of the Company all of the Board retire from office and will be eligible for re-election.

**East Hull Community Farm Limited**

**Registered number:** 2761648

**Directors/Trustees Annual Report for the year ended 31 March 2022**

**Risk management**

The Trustees/Directors review the major risks to which the Charity is exposed. Internal risks are minimised by the implementation of procedures for authorising transactions and projects, to ensure consistent quality of delivery for all operational aspects of the Charity. These procedures are periodically reviewed to ensure they meet the needs of the Charity.

**Objectives and Activities**

**Objectives**

Through the workings of a city based working farm, the main objective of the charity is to provide learning, education and training, remedial and therapeutic activities for a range of local people.

The Charity's emphasis is on adults with physical and learning difficulties, but it also encompasses young people, the unemployed, and socially isolated individuals.

To develop opportunities for widening the awareness of horticulture, farm livestock and food production, particularly through local schools, groups and the general population.

**Activities**

Provision of remedial and therapeutic activities for adults with learning difficulties and physical difficulties through a partnership with the city's Social Services department.

Provision of volunteering opportunities available to all sectors of the local community.

Provision of training related to growing and preparing food with an emphasis on improving individual wellbeing.

When planning activities for the year, the Trustees/Directors have considered the Commission's guidance on Public Benefit.

**Achievements and Performance**

During the period, the following has been achieved in order to further our aims and objectives:

The Farm continued to provide unique support to adults with learning and other difficulties improving their wellbeing through outdoor work with farm animals, craft work and classroom activities. The Farm is working closely with a local organisation opening up opportunities for young people to benefit from its unique offer.

The Farm is again fully operational following the lifting of Covid regulations.

**East Hull Community Farm Limited**

**Registered number:** 2761648

**Directors/Trustees Annual Report for the year ended 31 March 2022**

**Financial Review**

The Charity's financial statements are set out on pages 6 to 12. The notes also form part of the financial statements.

During the year under review, the Charity has made a deficit of £7,421. This deficit is deducted to the surplus brought forward on unrestricted funds, which leaves the Charity with unrestricted funds of £146,168 to use in future years.

The Charity and its trustees are very mindful of the financial challenges facing the Farm. The tightening of Social Service budgets together with the challenges of Covid have made the financial position complex during the period. The restructuring of staffing reported in the latest accounts has helped to stabilise the Farm's financial position going forward.

**Reserves Policy**

The Directors/Trustees seek to maintain a level of free reserves (that is funds not tied up in fixed assets and working capital) that will enable the charity to sustain its operation over a period when the income generation maybe curtailed temporarily or permanently. The Directors/Trustees consider the most appropriate level to be 6 months expenditure.

**Directors**

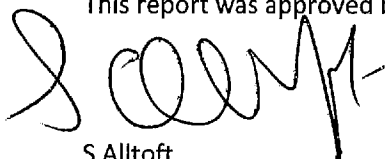
The following persons served as directors during the year:

L Offen  
D Offen  
S Alltoft  
J Boyd  
P Fawcett

**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, and advantage is taken of the exemptions in small companies regime.

This report was approved by the board on 26 October 2022 and signed on its behalf.



S Alltoft  
Director and Trustee

**East Hull Community Farm Limited**

**Registered number: 2761648**

**Independent examiner report**

**Independent examiner's report to the trustees of East Hull Community Farm Limited**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2022 which are set out on pages 6 to 12.

**Responsibilities and basis of report**

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no 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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in

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.

Mark Jackson FCA  
Jacksos Chartered Accountants  
First Floor Albion House  
Albion Street  
Hull  
HU1 3TE

26 October 2022

**East Hull Community Farm Limited**  
**Statement of financial activities (including income and expenditure)**  
**for the year ended 31 March 2022**

	Note	2022 £	2021 £
Placements		89,010	122,298
Training funding/grants		-	4,131
Produce sales		6,337	1,284
Sundry income		400	3,980
Interest received		1	5
Rent income		1,600	-
HMRC JRS Grant		1,931	10,174
<b>Total income</b>		<u>99,279</u>	<u>141,872</u>
<b>Expenditure</b>			
Expenditure on charitable activities	2	95,487	111,864
Administrative expenses	3	11,213	15,070
<b>Total expenditure</b>		<u>106,700</u>	<u>126,934</u>
<b>Net income and net movement in funds for the year</b>		(7,421)	14,938
<b>Reconciliation of funds</b>			
Total funds brought forward		153,589	138,651
<b>Total funds carried forward</b>		<u>146,168</u>	<u>153,589</u>

**East Hull Community Farm Limited**

Registered number: 02761648

**Balance Sheet**

as at 31 March 2022

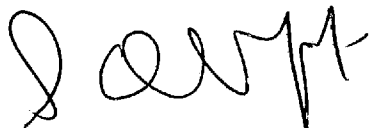
	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	5	79,436	82,746
<b>Current assets</b>			
Stocks		1,000	1,000
Debtors	6	14,000	7,560
Cash at bank and in hand		54,768	64,314
		<u>69,768</u>	<u>72,874</u>
<b>Creditors: amounts falling due within one year</b>	7	(3,036)	(2,031)
<b>Net current assets</b>		<u>66,732</u>	<u>70,843</u>
<b>Net assets</b>		<u>146,168</u>	<u>153,589</u>
<b>The funds of the charity</b>			
Unrestricted income funds		146,168	153,589
<b>Total charity funds</b>		<u>146,168</u>	<u>153,589</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.



S Alltoft  
Director

Approved by the board on 26 October 2022

**East Hull Community Farm Limited**  
**Statement of Changes in Equity**  
**for the year ended 31 March 2022**

	<b>Unrestricted income funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>At 1 April 2020</b>	138,651	138,651
Net surplus /(deficit)	14,938	14,938
<b>At 31 March 2021</b>	<u>153,589</u>	<u>153,589</u>
<b>At 1 April 2021</b>	153,589	153,589
Net surplus /(deficit)	(7,421)	(7,421)
<b>At 31 March 2022</b>	<u>146,168</u>	<u>146,168</u>

**East Hull Community Farm Limited**  
**Notes to the Accounts**  
**for the year ended 31 March 2022**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland ( Charities SORP (FRS102), and the Companies Act 2006. The on going concern has been applied.

***Income***

Income from placements is recognised when the placement has been completed, and when the charity becomes entitled to receive the income.

Grants and funding are recognised when the charity becomes entitled to them.

Produce sales are recognised when the goods have been delivered to the customer.

***Expenditure***

Expenditure is accounted for using the accruals concept. All expenditure directly connected to running the farm activities is treated as charitable expenditure. Expenditure related to running the office activities is treated as administration expenses.

***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:

Property improvements	2% per annum - straight line method
Plant and machinery	25% per annum - reducing balance method
Motor vehicles	25% per annum - reducing balance method

***Stocks***

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

***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.

**East Hull Community Farm Limited**  
**Notes to the Accounts**  
**for the year ended 31 March 2022**

***Taxation***

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

***Pensions***

Contributions to defined contribution plans are expensed in the period to which they relate.

***Redundancy or Termination payments***

Payments paid to employees under redundancy are made in accordance to the length of service, and charged in the period of the redundancy.

<b>2 Expenditure on charitable activities</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Purchases	15,762	10,268
Salaries and wages	15,712	22,594
Redundancy payments	13,334	25,678
Invoiced Personnel Costs	43,480	45,765
Social security cost	1,304	1,573
Motor expenses	1,162	209
Farm maintenance and repair	1,421	1,834
Depreciation	3,312	3,943
	<u>95,487</u>	<u>111,864</u>

No trustee/director received any expenses or remuneration, and no employee received emoluments of more than £60,000.

<b>3 Administrative expenses</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Utilities	4,276	6,283
Telephone and internet	819	825
Printing, postage and stationery	879	2,013
Insurance	3,085	3,161
Bank charges	248	140
Independent examination	1,740	1,560
Sundry	166	1,088
Legal fees	-	-
	<u>11,213</u>	<u>15,070</u>

<b>4 Employees</b>	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the charity	<u>1</u>	<u>6</u>

**East Hull Community Farm Limited**  
**Notes to the Accounts**  
**for the year ended 31 March 2022**

**5 Tangible fixed assets**

	Property improvements £	Plant and machinery £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 April 2021	103,407	44,656	3,407	151,470
At 31 March 2022	<u>103,407</u>	<u>44,656</u>	<u>3,407</u>	<u>151,470</u>
<b>Depreciation</b>				
At 1 April 2021	27,863	37,597	3,264	68,724
Charge for the year	1,511	1,764	35	3,310
At 31 March 2022	<u>29,374</u>	<u>39,361</u>	<u>3,299</u>	<u>72,034</u>
<b>Net book value</b>				
At 31 March 2022	<u>74,033</u>	<u>5,295</u>	<u>108</u>	<u>79,436</u>
At 31 March 2021	<u>75,544</u>	<u>7,059</u>	<u>143</u>	<u>82,746</u>

<b>6 Debtors</b>	<b>2022</b>	<b>2021</b>
	£	£
Other debtors	<u>14,000</u>	<u>7,560</u>

<b>7 Creditors: amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
	£	£
Other creditors	<u>3,036</u>	<u>2,031</u>

**8 Related party transactions**

The Probe (Hull) Limited charges the East Hull Community Farm Limited for Personnel costs (salary cost only), this totaled £43,480 during the year. Steven Alltoft is a director of Probe (Hull) Limited and is a Trustee of East Hull Community Farm Limited.

**9 Presentational currency**

The accounts are presented in £ sterling, the functional currency of the Charity.

**10 Public Benefit entity**

In planning our activities this year we worked in accordance with the Charity Commission guidance on public benefit. We exist to serve all areas of our community which includes all age groups without discrimination and is without the distinction of sex, political or religious beliefs. We strive to promote social welfare and cohesion through the provision of events so improving the social and physical wellbeing of the local community.

**East Hull Community Farm Limited**  
**Notes to the Accounts**  
**for the year ended 31 March 2022**

**11 Volunteers**

The charity has a number of volunteers who assist in the delivery of the objectives of the charity.

**12 Other Information**

East Hull Community Farm Limited is a registered charity, a public benefit entity and a company limited by guarantee and incorporated in England. Its registered office is:

East Hull Community Farm  
Barham Road  
Bilton Grange  
Hull  
HU9 4EE

**EAST HULL COMMUNITY FARM LIMITED**

England & Wales - Charity number 1017056

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# Accounts

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Registered number  
02761648

East Hull Community Farm Limited

Report and Accounts

31 March 2021

**East Hull Community Farm Limited**  
**Report and accounts**  
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**East Hull Community Farm Limited  
Company Information**

**Directors**

L Offen  
D Offen  
S Alltoft  
J Boyd  
P Fawcett

**Accountants**

Jacksons Chartered Accountants  
First Floor Albion House  
Albion Street  
Hull  
HU1 3TE

**Bankers**

Santander Bank PLC  
Bootle  
Merseyside  
L30 4GB

**Registered office**

East Hull Community Farm  
Barham Road  
Bilton Grange  
Hull  
HU9 4EE

**Registered number**

02761648

**Charity number**

1017056

## **East Hull Community Farm Limited**

**Registered number:** 2761648

### **Directors/Trustees Annual Report for the year ended 31 March 2020**

#### **Statement of trustees responsibilities**

The directors are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year.

Under that law the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006.

The directors are responsible for safeguarding the assets and take necessary action to prevent fraud and other irregularity.

#### **Structure, Governance and Management**

##### **Governing document and Organisational structure**

East Hull Community Farm Limited is limited by guarantee and is a registered charity governed by its memorandum and Articles of Association. It acts entirely as a non-profit making organisation.

The board of Trustees/Directors meet quarterly to administer the Charity. The Charity is supported by paid staff and volunteers who oversee the day to day operation. The overall management of the farm is overseen by the Chair of the Board.

##### **Recruitment and Appointment of Trustees/Directors**

Trustees/Directors are recruited from the local community and organisations, and are elected to the Board at the Annual General Meeting. At each Annual General Meeting of the Company all of the Board retire from office and will be eligible for re-election.

**East Hull Community Farm Limited**

**Registered number:** 2761648

**Directors/Trustees Annual Report for the year ended 31 March 2020**

**Risk management**

The Trustees/Directors review the major risks to which the Charity is exposed. Internal risks are minimised by the implementation of procedures for authorising transactions and projects, to ensure consistent quality of delivery for all operational aspects of the Charity. These procedures are periodically reviewed to ensure they meet the needs of the Charity.

**Objectives and Activities**

**Objectives**

Through the workings of a city based working farm, the main objective of the charity is to provide learning, education and training, remedial and therapeutic activities for a range of local people.

The Charity's emphasis is on adults with physical and learning difficulties, but it also encompasses young people, the unemployed, and socially isolated individuals.

To develop opportunities for widening the awareness of horticulture, farm livestock and food production, particularly through local schools, groups and the general population.

**Activities**

Provision of remedial and therapeutic activities for adults with learning difficulties and physical difficulties through a partnership with the city's Social Services department.

Provision of volunteering opportunities available to all sectors of the local community.

Provision of training related to growing and preparing food with an emphasis on improving individual wellbeing.

When planning activities for the year, the Trustees/Directors have considered the Commission's guidance on Public Benefit.

**Achievements and Performance**

During the period, the following has been achieved in order to further our aims and objectives:

The Farm continued to provide unique support to adults with learning and other difficulties improving their wellbeing through outdoor work with farm animals, craft work and classroom activities.

The Farm continued to provide support and activities to users throughout the difficult Covid pandemic period via online and a variety of other methods.

**East Hull Community Farm Limited**

**Registered number:** 2761648

**Directors/Trustees Annual Report for the year ended 31 March 2020**

**Financial Review**

The Charity's financial statements are set out on pages 6 to 12. The notes also form part of the financial statements.

During the year under review, the Charity has made a surplus of £14,938. This surplus is added to the surplus brought forward on unrestricted funds, which leaves the Charity with unrestricted funds of £153,589 to use in future years.

The Charity and its trustees are very mindful of the financial challenges facing the Farm. The tightening of Social Service budgets together with the challenges of Covid have made the financial position complex during the period. The restructuring of staffing reported in the latest accounts has helped to stabilise the Farm's financial position going forward.

**Reserves Policy**

The Directors/Trustees seek to maintain a level of free reserves (that is funds not tied up in fixed assets and working capital) that will enable the charity to sustain its operation over a period when the income generation maybe curtailed temporarily or permanently. The Directors/Trustees consider the most appropriate level to be 6 months expenditure.

**Directors**

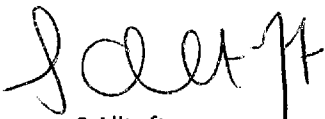
The following persons served as directors during the year:

- L Offen
- D Offen
- S Alltoft
- J Boyd
- P Fawcett

**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, and advantage is taken of the exemptions in small companies regime.

This report was approved by the board on 9 February 2022 and signed on its behalf.



S Alltoft  
Director and Trustee

## **East Hull Community Farm Limited**

### **Independent examiner's report to the trustees of East Hull Community Farm Limited**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2021 which are set out on pages 6 to 12.

#### **Responsibilities and basis of report**

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no 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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in

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.

Mark Jackson FCA  
Jacksons Chartered Accountants  
First Floor Albion House  
Albion Street  
Hull  
HU1 3TE

9 February 2022

**East Hull Community Farm Limited**  
**Statement of financial activities (including income and expenditure)**  
**for the year ended 31 March 2021**

	Note	2021 £	2020 £
<b>Income</b>			
Placements		122,298	108,805
Training funding/grants		4,131	12,394
Produce sales		1,284	32,407
Sundry income		3,980	886
Interest received		5	26
HMRC JRS Grant		10,174	-
<b>Total income</b>		<u>141,872</u>	<u>154,518</u>
<b>Expenditure</b>			
Expenditure on charitable activities	2	111,864	147,401
Administrative expenses	3	15,070	24,267
<b>Total expenditure</b>		<u>126,934</u>	<u>171,668</u>
<b>Net income and net movement in funds for the year</b>		14,938	(17,150)
<b>Reconciliation of funds</b>			
Total funds brought forward		138,651	155,801
<b>Total funds carried forward</b>		<u>153,589</u>	<u>138,651</u>

**East Hull Community Farm Limited**

Registered number: 02761648

**Balance Sheet**

as at 31 March 2021


	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	5	82,746	86,499
<b>Current assets</b>			
Stocks		1,000	1,000
Debtors	6	7,560	8,220
Cash at bank and in hand		64,314	47,324
		<u>72,874</u>	<u>56,544</u>
<b>Creditors: amounts falling due within one year</b>	7	(2,031)	(4,392)
<b>Net current assets</b>		<u>70,843</u>	<u>52,152</u>
<b>Net assets</b>		<u>153,589</u>	<u>138,651</u>
<b>The funds of the charity</b>			
Unrestricted income funds		153,589	138,651
<b>Total charity funds</b>		<u>153,589</u>	<u>138,651</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.



S Alltoft

Director

Approved by the board on 9 February 2022

**East Hull Community Farm Limited**  
**Statement of Changes in Equity**  
**for the year ended 31 March 2021**

	Unrestricted income funds	Total
	£	£
<b>At 1 April 2019</b>	155,801	155,801
Net surplus /(deficit)	(17,150)	(17,150)
<b>At 31 March 2020</b>	<u>138,651</u>	<u>138,651</u>
<b>At 1 April 2020</b>	138,651	138,651
Net surplus /(deficit)	14,938	14,938
<b>At 31 March 2021</b>	<u>153,589</u>	<u>153,589</u>

**East Hull Community Farm Limited**  
**Notes to the Accounts**  
**for the year ended 31 March 2021**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland ( Charities SORP (FRS102), and the Companies Act 2006.

***Income***

Income from placements is recognised when the placement has been completed, and when the charity becomes entitled to receive the income.

Grants and funding are recognised when the charity becomes entitled to them.

Produce sales are recognised when the goods have been delivered to the customer.

***Expenditure***

Expenditure is accounted for using the accruals concept. All expenditure directly connected to running the farm activities is treated as charitable expenditure. Expenditure related to running the office activities is treated as administration expenses.

***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:

Property improvements	2% per annum - straight line method
Plant and machinery	25% per annum - reducing balance method
Motor vehicles	25% per annum - reducing balance method

***Cash and cash Equivalents***

Cash and cash Equivalents consist of cash in the bank account and cash in hand.

***Stocks***

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

***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.

**East Hull Community Farm Limited**  
**Notes to the Accounts**  
**for the year ended 31 March 2021**

***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.

***Taxation***

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

***Pensions***

Contributions to defined contribution plans are expensed in the period to which they relate.

***Redundancy or Termination payments***

Payments paid to employees under redundancy are made in accordance to the length of service, and charged in the period of the redundancy.

<b>2 Expenditure on charitable activities</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Purchases	10,268	41,806
Salaries and wages	22,594	88,900
Redundancy payments	25,678	-
Invoiced Personnel Costs	45,765	-
Social security cost	1,573	6,417
Motor expenses	209	2,496
Farm maintenance and repair	1,834	3,070
Depreciation	3,943	4,712
	<u>111,864</u>	<u>147,401</u>

No trustee/director received any expenses or remuneration, and no employee received emoluments of more than £60,000.

<b>3 Administrative expenses</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Utilities	6,283	13,874
Telephone and internet	825	884
Printing, postage and stationery	2,013	3,452
Insurance	3,161	2,465
Bank charges	140	223
Independent examination	1,560	1,560
Sundry	1,088	1,809
	<u>15,070</u>	<u>24,267</u>

<b>4 Employees</b>	<b>2021</b>	<b>2020</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the charity	<u>1</u>	<u>6</u>

**East Hull Community Farm Limited**  
**Notes to the Accounts**  
**for the year ended 31 March 2021**

**5 Tangible fixed assets**

	Property improvements £	Plant and machinery £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 April 2020	103,407	44,466	3,407	151,280
Additions	-	190	-	190
At 31 March 2021	<u>103,407</u>	<u>44,656</u>	<u>3,407</u>	<u>151,470</u>
<b>Depreciation</b>				
At 1 April 2020	26,321	35,244	3,216	64,781
Charge for the year	1,542	2,353	48	3,943
At 31 March 2021	<u>27,863</u>	<u>37,597</u>	<u>3,264</u>	<u>68,724</u>
<b>Net book value</b>				
At 31 March 2021	<u>75,544</u>	<u>7,059</u>	<u>143</u>	<u>82,746</u>
At 31 March 2020	<u>77,086</u>	<u>9,222</u>	<u>191</u>	<u>86,499</u>

**6 Debtors**

	2021 £	2020 £
Other debtors	<u>7,560</u>	<u>8,220</u>

**7 Creditors: amounts falling due within one year**

	2021 £	2020 £
Other creditors	<u>2,031</u>	<u>4,392</u>

**8 Related party transactions**

During the year, 6 employees were made redundant. The Probe (Hull) Limited charges the East Hull Community Farm Limited for Personnel cost, this totals to £45,765 during the year. Steven Alltoft is a director of Probe (Hull) Limited and is a Trustee of East Hull Community Farm Limited.

**9 Presentational currency**

The accounts are presented in £ sterling, the functional currency of the Charity.

**10 Public Benefit entity**

In planning our activities this year we worked in accordance with the Charity Commission guidance on public benefit. We exist to serve all areas of our community which includes all age groups without discrimination and is without the distinction of sex, political or religious beliefs. We strive to promote social welfare and cohesion through the provision of events so improving the social and physical wellbeing of the local community.

**East Hull Community Farm Limited**  
**Notes to the Accounts**  
**for the year ended 31 March 2021**

**11 Volunteers**

The charity has a number of volunteers who assist in the delivery of the objectives of the charity.

**12 Other information**

East Hull Community Farm Limited is a registered charity, a public benefit entity and a company limited by guarantee and incorporated in England. Its registered office is:

East Hull Community Farm  
Barham Road  
Bilton Grange  
Hull  
HU9 4EE