Fresh Fields Enterprises

England & Wales · Charity number 1031940

Details

Other names	FRESH FIELDS ENTERPRISES LTD.
Status	Registered
Legal form	CIO
Registered	1994-01-24
Register	View on the Charity Commission register

Contact

Address	Morecambe's Lodge Cemetery Lane Burnley Lancashire BB11 5QB
Phone	01282832820
Email	ffentltd04@yahoo.co.uk
Website	www.freshfields4me.org.uk

Activities

Objects: THE GENERAL BENEFIT OF PEOPLE WITH LEARNING DIFFICULTIES AND/OR PHYSICAL DISABILITIES IN SUCH MANNER AS MAY BE CHARITABLE AND IN PARTICULAR THROUGH THE PROVISION OF TRAINING FACILITIES WHICH SHALL EQUIP SUCH PEOPLE TO LEAD A FULL AND SATISFYING LIFE

Activities: To assist people with special needs and learning difficulties to make the transition between unemployment and mainstream employment, by offering selected training courses in which they may gain the skills and qualifications for a trade.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Advocacy/advice/information
- **What:** Education/training, Disability, Economic/community Development/employment
- **Who:** People With Disabilities

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Geography

- **Area of benefit:** NOT DEFINED, IN PRACTICE BURNLEY AREA
- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£633,245	£570,800	£670,400	27
2024-03-31	£548,945	£453,021	£607,955	23
2023-03-31	£466,703	£388,369	-	-
2022-03-31	£425,308	£329,113	-	-
2021-03-31	£348,817	£283,573	-	-

Trustees

Name	Role	Appointed
GORDON SALTHOUSE	Chair	
Margaret Brindle		2017-12-15
ROY GORDON GLOVER		2013-01-28
Steven Palmer		2025-05-22
William Brindle		2014-01-23

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Fresh Fields Enterprises

England & Wales - Charity number 1031940

Accounts

Charity registration number: 1031940

Fresh Fields Enterprises

Annual Report and Financial Statements

for the Year Ended 31 March 2025

KM
Chartered Accountants
1st Floor, Block C
The Wharf
Manchester Road
Burnley
Lancashire
BB11 1JG

Fresh Fields Enterprises

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Fresh Fields Enterprises

Reference and Administrative Details

Trustees	Mrs M Brindle Mr W Brindle Mr R G Glover Mr S Palmer Mr G Salthouse
Secretary	Mr R G Glover
Charity Registration Number	1031940
Principal Office	Morecambe Lodge Cemetery Lane Off Rossendale Road Burnley Lancashire BB11 5QB
Independent Examiner	KM Chartered Accountants 1st Floor, Block C The Wharf Manchester Road Burnley Lancashire BB11 1JG
Bankers	Lloyds Bank plc 7 Manchester Road Burnley Lancashire BB11 1HT

Fresh Fields Enterprises

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2025.

Trustees

Mr N Beecham (resigned 24/03/2025)

Mrs M Brindle

Mr W Brindle

Mr R Glover

Mr J Ormerod (resigned 02/07/2025)

Mr G Salthouse

Trustee appointed following the year end

Mr S Palmer (appointed 22/05/2025)

Objectives and aims

The object of the charity as stated in its constitution dated 12th November 2019 is:

The general benefit of people with learning difficulties and/or physical disabilities in such manner as may be charitable and in particular through the provision of training facilities which shall equip such people to lead a full and satisfying life.

In particular this aims:

To create an opportunity for education and employment for disabled and disadvantaged adults and in so doing make the lives of its trainees more enjoyable and fulfilled, and

To use staff and volunteers to provide products and services to customers at a commercial rate.

Achievements and performance

The year has seen another steady improvement for the charity, with more students enrolling throughout the year and more sessions being held. This was achieved without any advertising of the services that the charity provides. This increase in students has also reflected in an increase in total income, which shows a charity that is continuning to grow and improve.

	2025	2024	2023
Charitable income	£633,245	£548,945	£406,703
Average monthly service users	60	55	51
Average monthly placements	133	130	111

The income for 2023 represents total income (£466,703) less a one off grant received for £60,000.

The Trustees, as part of the strategic plan for the charity, are considering expanding either the existing site or taking over additional premises in order to secure the future prospects of the charity and also to be able to offer its service to more individuals.

Trustees' Report (continued)

As part of the continous improvement to the current site the Trustees have approved the construction of a Sensory Pod to provide students with a quiet area.

The age profile of the Trustees is such that they are seeking younger board members with the appropriate knowledge and experience to future proof the Board and to maintain the sustainability of Fresh Fields. Two trustees, Neil Beecham and John Ormerod, have retired from the board in recent months and we are grateful to theim both for the significant contribution to the work of the charity over many years.

As the charity moves forward our focus of all the Trustees and Staff is to ensure that the students have the best service available. Given this, the Trustees would like to take this opportunity thank the staff team for the continued enthusiastic approach to their busy work schedule.

Financial review

The charity's income has as previously stated increased this year due to both increase in service users and monthly placements alongside an uplift in the rate that the charity receives from Lancashire County Council which in April 2024 was 8.7% for the service users.

The surplus for the year decreased to £62,445 (2024: £95,924). The two main contributing factors are:

- An increase in staff costs due to employing more staff to cover the increase in service users and placements the charity now deals with, along with the rise in minimum wage and national Insurance, with the charity having a policy of paying more than the minimum amount.
- The charity has spent more money on repairs to the site this year, such as repairs to the electrical wiring and decoration to ensure the site is safe and in a condition that both the students and staff want to visit and work in.

Policy on reserves

The Trustees have reviewed the Charity's needs for reserves in line with the guidance issued by The Charity Commission and have agreed to hold a general reserve in respect of unrestricted funds in the region of at least £180,000 over and above those reserves represented by unrestricted fixed assets within the Charity's balance sheet.

This year the charity invested funds which are reflected as the closedown reserve (£341,000), with further detail for this described in note 15. These funds plus the general fund (£154,379) give an unrestricted fund of £495,379 (2024: £431,126), which is in excess of the agreed reserve requirement. The excess will be used for development of the charity, including improvements to the leased property that we use.

Structure, governance and management

Nature of governing document

The organisation was a charitable company limited by guarantee, and converted to a Foundation Charitable Incorporated Organisation on the 12th November 2019.

Recruitment and appointment of trustees

The Trustees are appointed by existing Trustees as vacancies arise and/or additional skills are needed.

Organisational structure

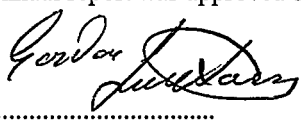
Trustee meetings are normally held every two months and deal with matters affecting the compliance (legal and financial) of the Charity, as well as monitoring general well being and the efficiency and effectiveness of the running of the enterprise. Since the start of the pandemic trustees have met using electronic means.

Trustees' Report (continued)

Major risks and management of those risks

The Trustees have introduced a risk management process to assess financial and business risks and have systems in place to mitigate these risks. Internal risks are minimised by the implementation of procedures or authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the Charity. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the premises. These procedures are periodically reviewed to ensure that they still met the needs of the Charity.

The annual report was approved by the trustees of the charity on 8 December 2025 and signed on its behalf by:



.....

Mr G Salthouse
Trustee

Fresh Fields Enterprises

Independent Examiner's Report to the trustees of Fresh Fields Enterprises

I report to the trustees on my examination of the accounts of Fresh Fields Enterprises for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of Fresh Fields Enterprises you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Fresh Fields Enterprises's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since Fresh Fields Enterprises's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Charity Independent Examiners, which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 Fresh Fields Enterprises as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 Heaton FCCA FCIE DChA
KM
1st Floor, Block C
The Wharf
Manchester Road
Burnley
Lancashire
BB11 1JG

8 December 2025

Fresh Fields Enterprises

Statement of Financial Activities for the Year Ended 31 March 2025

	Note	Unrestricted funds £	Total 2025 £	Unrestricted funds £	Total 2024 £
Income from:					
Donations	2	2,504	2,504	359	359
Charitable activities	3	612,646	612,646	533,013	533,013
Other income	4	14,183	14,183	12,550	12,550
Investment income	5	3,912	3,912	3,023	3,023
Total income		633,245	633,245	548,945	548,945
Expenditure on:					
Charitable activities	6	(570,800)	(570,800)	(453,021)	(453,021)
Total expenditure		(570,800)	(570,800)	(453,021)	(453,021)
Net income		62,445	62,445	95,924	95,924
Net movement in funds		62,445	62,445	95,924	95,924
Reconciliation of funds					
Total funds brought forward		607,955	607,955	512,031	512,031
Total funds carried forward	15	670,400	670,400	607,955	607,955

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 15.

Fresh Fields Enterprises

(Registration number: 1031940)
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	10	175,021	176,829
Current assets			
Stocks		3,000	3,000
Debtors	11	56,149	48,227
Cash at bank and in hand		456,789	385,207
		515,938	436,434
Creditors: Amounts falling due within one year	12	(20,559)	(5,308)
Net current assets		495,379	431,126
Net assets		670,400	607,955
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		670,400	607,955
Total funds	15	670,400	607,955

The financial statements on pages 6 to 16 were approved by the trustees, and authorised for issue on 8 December 2025 and signed on their behalf by:

.....

Mr G Salthouse
Trustee

Fresh Fields Enterprises

Cash Flow Statement for the Year Ended 31 March 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash income		62,445	95,924
Adjustments to cash flows from non-cash items			
Depreciation		30,165	21,325
Investment income	5	(3,912)	(3,023)
Loss on disposal of tangible fixed assets		-	3,694
		88,698	117,920
Working capital adjustments			
Increase in debtors	11	(7,922)	(8,725)
Increase/(decrease) in creditors	12	15,251	(10,695)
Net cash flows from operating activities		96,027	98,500
Cash flows from investing activities			
Interest receivable and similar income	5	3,912	3,023
Purchase of tangible fixed assets	10	(28,357)	(20,000)
Sale of tangible fixed assets		-	300
Net cash flows from investing activities		(24,445)	(16,677)
Net increase in cash and cash equivalents		71,582	81,823
Cash and cash equivalents at 1 April		385,207	303,384
Cash and cash equivalents at 31 March		456,789	385,207

All of the cash flows are derived from continuing operations during the above two periods.

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Accounting policies

Statement of compliance
The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation
Fresh Fields Enterprises meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income
Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations

Donations are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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

Governance costs
These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets
Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Leasehold property improvements	8% per annum on cost basis
Tools and equipment	25% per annum on reducing balance basis
Greenhouse and storage	25% per annum on cost basis
Motor vehicles	25% per annum on reducing balance basis

Trade debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Pensions and other post retirement obligations
The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

2 Income from donations

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Donations	2,504	2,504	359
	2,504	2,504	359

3 Income from charitable activities

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Placements	585,020	585,020	505,231
Gardening and related services	27,626	27,626	27,782
	612,646	612,646	533,013

4 Other income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Sales of goods	9,183	9,183	7,550
Employment Allowance	5,000	5,000	5,000
	14,183	14,183	12,550

5 Investment income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Bank interest receivable	3,912	3,912	3,023
	3,912	3,912	3,023

6 Expenditure on charitable activities

	Note	Unrestricted funds Designated £	Unrestricted funds General £	Total 2025 £	Total 2024 £
Charitable activities		-	99,633	99,633	64,126
Governance costs	7	-	47,829	47,829	44,313
Staff costs	9	-	393,173	393,173	319,563
Depreciation costs		30,165	-	30,165	25,019
		30,165	540,635	570,800	453,021

7 Analysis of governance and support costs

	Note	Unrestricted funds General £	Total 2025 £	Total 2024 £
Staff costs	9	41,912	41,912	39,303
Independent Examiner's remuneration		3,180	3,180	2,255
Bookkeeping and payroll services		2,737	2,737	2,755
		47,829	47,829	44,313

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses from the charity during the year.

9 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	394,342	324,618
Social security costs	22,797	17,218
Pension costs	14,052	12,372
Other staff costs	3,894	4,658
	435,085	358,866

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Charitable activities	27	23

No employee received emoluments of more than £60,000 during the year

The total employee benefits of the key management personnel of the charity were £41,912 (2024 - £39,032).

10 Tangible fixed assets

	Leasehold property improvements £	Tools and equipment £	Motor vehicles £	Total £
Cost				
At 1 April 2024	306,762	60,000	48,996	415,758
Additions	-	28,357	-	28,357
At 31 March 2025	306,762	88,357	48,996	444,115
Depreciation				
At 1 April 2024	203,133	6,800	28,996	238,929
Charge for the year	15,191	9,974	5,000	30,165
At 31 March 2025	218,324	16,774	33,996	269,094
Carrying amount				
At 31 March 2025	88,438	71,583	15,000	175,021
At 31 March 2024	103,629	53,200	20,000	176,829

11 Debtors

	2025	2024
	£	£
Trade debtors	37,479	43,750
Prepayments	18,670	4,477
	56,149	48,227

12 Creditors

	2025	2024
	£	£
Trade creditors	12,783	139
Other taxation and social security	4,919	3,312
Accruals	2,857	1,857
	20,559	5,308

13 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2025	2024
	£	£
Land and buildings		
Within one year	5,281	4,150
Between one and five years	22,027	16,600
After five years	82,828	66,400
	110,136	87,150

14 Pension scheme

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £11,890 (2024 - £10,406).

15 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
Unrestricted funds					
General fund	431,126	633,245	(540,635)	(369,357)	154,379
Fixed assets	176,829	-	(30,165)	28,357	175,021
Closedown reserve	-	-	-	341,000	341,000
Total funds	607,955	633,245	(570,800)	-	670,400

During the year it was decided that the charity would set aside some funds by investing them in high interest savings accounts. These funds would represent emergency funding that will cover the closure costs should the charity need to cease due to funding shortfalls. The fund would also act as a way to keep pace with inflation due to the interest the investment will generate. At the year end, no money had moved to the investment accounts as it was still being discussed by the Trustees how much would actually be invested. This was finalised following the year end with the funds being transferred in July 2025, the total amount invested being £341,000.

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted funds					
General funds	329,882	548,945	(431,696)	(16,005)	431,126
Fixed assets	182,149	-	(21,325)	16,005	176,829
Total funds	512,031	548,945	(453,021)	-	607,955

16 Analysis of net assets between funds

	Unrestricted funds		Total funds at 31 March 2025
	General	Designated	
	£	£	£
Tangible fixed assets	-	175,021	175,021
Current assets	174,938	341,000	515,938
Current liabilities	(20,559)	-	(20,559)
Total net assets	154,379	516,021	670,400

	Unrestricted funds		Total funds at 31 March 2024
	General	Designated	
	£	£	£
Tangible fixed assets	-	176,829	176,829
Current assets	436,434	-	436,434
Current liabilities	(5,308)	-	(5,308)
Total net assets	431,126	176,829	607,955

17 Related party transactions

There were no related party transactions in the year.

Fresh Fields Enterprises

England & Wales - Charity number 1031940

Accounts

Charity registration number: 1031940

Fresh Fields Enterprises

Annual Report and Financial Statements

for the Year Ended 31 March 2024

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Fresh Fields Enterprises

Reference and Administrative Details

Trustees	Mr N Beecham Mrs M Brindle Mr W Brindle Mr R G Glover Mr J Ormerod Mr G Salthouse
Secretary	Mr R G Glover
Charity Registration Number	1031940
Principal Office	Morecambe Lodge Cemetery Lane Off Rossendale Road Burnley Lancashire BB11 5QB
Independent Examiner	KM Chartered Accountants 1st Floor, Block C The Wharf Manchester Road Burnley Lancashire BB11 1JG
Bankers	Lloyds Bank plc 7 Manchester Road Burnley Lancashire BB11 1HT

Fresh Fields Enterprises

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2024.

Trustees

Mr K Bailey (deceased 24/07/2024)

Mr N Beecham

Mrs M Brindle

Mr W Brindle

Mr R Glover

Mr J Ormerod

Mr G Salthouse

Objectives and activities

Objects and aims

The object of the charity as stated in its constitution dated 12th November 2019 is:

The general benefit of people with learning difficulties and/or physical disabilities in such manner as may be charitable and in particular through the provision of training facilities which shall equip such people to lead a full and satisfying life.

In particular this aims:

To create an opportunity for education and employment for disabled and disadvantaged adults and in so doing make the lives of its trainees more enjoyable and fulfilled, and

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Achievements and performance

The year has seen another steady improvement for the charity, with more students enrolling throughout the year and more sessions being held. This was achevied without any advertising of the services that the charity provides. This increase in students has also reflected in an increase in total income, which is also an improvment when compared to prior years

	2024	2023	2022
Charitable income	£548,945	£406,703	£425,308
Average monthly service users	55	51	48
Average monthly placements	130	111	100

The income for 2023 represents total income (£466,703) less a one off grant received for £60,000.

The Trustees are still considering expanding either the existing site or taking over additional premises, in order to secure the future prospects of the charity and also to be able to offer its service to more individuals.

As part of these expansions, the Trustees have just approved to build an outdoor kitchen which should be completed by next spring.

Trustees' Report (continued)

The age profile of the Trustees is such that they are seeking younger board members with the appropriate knowledge and experience to future proof the Board and to maintain the sustainability of Freshfields.

Going in to the next financial year, the focus of the Trustees and Staff is to ensure that the students have the best of service available.

Given this, the Trustees would like to take this opportunity thank the staff team for the continued enthusiastic approach to their busy work schedule.

Financial review

Policy on reserves

The Trustees have reviewed the Charity's needs for reserves in line with the guidance issued by The Charity Commission and have agreed to hold a general reserve in respect of unrestricted funds in the region of at least £180,000 over and above those reserves represented by unrestricted fixed assets within the Charity's balance sheet. The general reserve at the year end stands at £431,126 (2023: £329,882) which is in excess of the agreed reserve. The excess will be used for development of the charity, including improvements to the leased property that we use.

Structure, governance and management

Nature of governing document

The organisation was a charitable company limited by guarantee, and converted to a Foundation Charitable Incorporated Organisation on the 12th November 2019.

Recruitment and appointment of trustees

The Trustees are appointed by existing Trustees as vacancies arise and/or additional skills are needed.

Organisational structure

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Major risks and management of those risks

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The annual report was approved by the trustees of the charity on 21 October 2024 and signed on its behalf by:

.....

Mr G Salthouse
Trustee

Fresh Fields Enterprises

Independent Examiner's Report to the trustees of Fresh Fields Enterprises

I report to the trustees on my examination of the accounts of Fresh Fields Enterprises for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of Fresh Fields Enterprises you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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I have completed my examination. I confirm that no material 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 Fresh Fields Enterprises as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 Heaton FCCA FCIE DChA
KM
1st Floor, Block C
The Wharf
Manchester Road
Burnley
Lancashire
BB11 1JG

21 October 2024

Fresh Fields Enterprises

Statement of Financial Activities for the Year Ended 31 March 2024

	Note	Unrestricted funds £	Total 2024 £	Unrestricted funds £	Total 2023 £
Income from:					
Donations	2	359	359	578	578
Charitable activities	3	533,013	533,013	389,770	389,770
Other income	4	12,550	12,550	75,900	75,900
Investment income	5	3,023	3,023	455	455
Total income		548,945	548,945	466,703	466,703
Expenditure on:					
Charitable activities	6	(453,021)	(453,021)	(388,369)	(388,369)
Total expenditure		(453,021)	(453,021)	(388,369)	(388,369)
Net income		95,924	95,924	78,334	78,334
Net movement in funds		95,924	95,924	78,334	78,334
Reconciliation of funds					
Total funds brought forward		512,031	512,031	433,697	433,697
Total funds carried forward	15	607,955	607,955	512,031	512,031

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 15.

Fresh Fields Enterprises

(Registration number: 1031940)
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	10	176,829	182,148
Current assets			
Stocks		3,000	3,000
Debtors	11	48,227	39,502
Cash at bank and in hand		385,207	303,384
		436,434	345,886
Creditors: Amounts falling due within one year	12	(5,308)	(16,003)
Net current assets		431,126	329,883
Net assets		607,955	512,031
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		607,955	512,031
Total funds	15	607,955	512,031

The financial statements on pages 5 to 15 were approved by the trustees, and authorised for issue on 21 October 2024 and signed on their behalf by:

.....

Mr G Salthouse
Trustee

Fresh Fields Enterprises

Cash Flow Statement for the Year Ended 31 March 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash income		95,924	78,334
Adjustments to cash flows from non-cash items			
Depreciation		21,325	18,966
Investment income	5	(3,023)	(455)
Loss on disposal of tangible fixed assets		3,694	-
		117,920	96,845
Working capital adjustments			
(Increase)/decrease in debtors	11	(8,725)	2,403
(Decrease)/increase in creditors	12	(10,695)	865
Net cash flows from operating activities		98,500	100,113
Cash flows from investing activities			
Interest receivable and similar income	5	3,023	455
Purchase of tangible fixed assets	10	(20,000)	(60,000)
Sale of tangible fixed assets		300	-
Net cash flows from investing activities		(16,677)	(59,545)
Net increase in cash and cash equivalents		81,823	40,568
Cash and cash equivalents at 1 April		303,384	262,816
Cash and cash equivalents at 31 March		385,207	303,384

All of the cash flows are derived from continuing operations during the above two periods.

Notes to the Financial Statements for the Year Ended 31 March 2024

1 Accounting policies

Statement of compliance
The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation
Fresh Fields Enterprises meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Income
Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations

Donations are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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

Governance costs
These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets
Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Leasehold property improvements	8% per annum on cost basis
Tools and equipment	25% per annum on reducing balance basis
Greenhouse and storage	25% per annum on cost basis
Motor vehicles	25% per annum on reducing balance basis

Trade debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Pensions and other post retirement obligations
The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

2 Income from donations

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Donations	359	359	578
	359	359	578

3 Income from charitable activities

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Placements	505,231	505,231	363,422
Gardening and related services	27,782	27,782	26,348
	533,013	533,013	389,770

4 Other income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Sales of goods	7,550	7,550	7,238
Employment Allowance	5,000	5,000	5,000
Grants receivable	-	-	63,662
	12,550	12,550	75,900

In the prior year the charity received a grant from the council (£60,000) to help fund ground work at the site the charity is based.

5 Investment income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Bank interest receivable	3,023	3,023	455
	3,023	3,023	455

6 Expenditure on charitable activities

	Note	Unrestricted funds Designated £	Unrestricted funds General £	Total 2024 £	Total 2023 £
Charitable activities		-	64,126	64,126	60,584
Governance costs	7	-	44,313	44,313	42,879
Staff costs	9	-	319,563	319,563	265,941
Depreciation costs		21,325	3,694	25,019	18,965
		21,325	431,696	453,021	388,369

Included in the depreciation costs above is £3,694 relating to the loss on disposal of an asset.

7 Analysis of governance and support costs

Governance costs

	Note	Unrestricted funds General £	Total 2024 £	Total 2023 £
Staff costs	9	39,303	39,303	37,299
Independent Examiner's remuneration		2,255	2,255	2,360
Bookkeeping and payroll services		2,755	2,755	3,220
		44,313	44,313	42,879

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses from the charity during the year.

9 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	324,618	275,036
Social security costs	17,218	14,788
Pension costs	12,372	11,768
Other staff costs	4,658	1,648
	358,866	303,240

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Charitable activities	23	21

No employee received emoluments of more than £60,000 during the year

The total employee benefits of the key management personnel of the charity were £39,303 (2023 - £37,299).

10 Tangible fixed assets

	Leasehold property improvements £	Tools and equipment £	Greenhouse and storage £	Motor vehicles £	Total £
Cost					
At 1 April 2023	306,762	79,080	16,107	42,496	444,445
Additions	-	-	-	20,000	20,000
Disposals	-	(19,080)	(16,107)	(13,500)	(48,687)
At 31 March 2024	306,762	60,000	-	48,996	415,758
Depreciation					
At 1 April 2023	187,941	21,080	16,107	37,169	262,297
Charge for the year	15,192	4,800	-	1,333	21,325
Eliminated on disposals	-	(19,080)	(16,107)	(9,506)	(44,693)
At 31 March 2024	203,133	6,800	-	28,996	238,929
Net book value					
At 31 March 2024	103,629	53,200	-	20,000	176,829
At 31 March 2023	118,821	58,000	-	5,327	182,148

11 Debtors

	2024 £	2023 £
Trade debtors	43,750	23,607
Prepayments	4,477	15,895
	48,227	39,502

12 Creditors

	2024 £	2023 £
Trade creditors	139	11,593
Other taxation and social security	3,312	2,833
Other creditors	-	100
Accruals	1,857	1,477
	5,308	16,003

13 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2024 £	2023 £
Land and buildings		
Within one year	4,150	4,150
Between one and five years	16,600	16,600
After five years	66,400	70,550
	87,150	91,300

14 Pension scheme

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £10,406 (2023 - £10,151).

15 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted funds					
General fund	329,882	548,945	(431,696)	(16,005)	431,126
Fixed assets	182,149	-	(21,325)	16,005	176,829
Total funds	512,031	548,945	(453,021)	-	607,955

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
General funds	292,583	466,703	(369,404)	(60,000)	329,882
Fixed assets	141,114	-	(18,965)	60,000	182,149
Total funds	433,697	466,703	(388,369)	-	512,031

16 Analysis of net assets between funds

	Unrestricted funds		Total funds at 31 March 2024
	General	Designated	
	£	£	£
Tangible fixed assets	-	176,829	176,829
Current assets	436,434	-	436,434
Current liabilities	(5,308)	-	(5,308)
Total net assets	431,126	176,829	607,955

	Unrestricted funds		Total funds at 31 March 2023
	General	Designated	
	£	£	£
Tangible fixed assets	-	182,148	182,148
Current assets	345,886	-	345,886
Current liabilities	(16,003)	-	(16,003)
Total net assets	329,883	182,148	512,031

Fresh Fields Enterprises

England & Wales - Charity number 1031940

Accounts

Charity registration number: 1031940

Fresh Fields Enterprises

Annual Report and Financial Statements

for the Year Ended 31 March 2023

KM
Chartered Accountants
1st Floor, Block C
The Wharf
Manchester Road
Burnley
Lancashire
BB11 1JG

Fresh Fields Enterprises

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Fresh Fields Enterprises

Reference and Administrative Details

Trustees	Mr K Bailey Mr N Beecham Mrs M Brindle Mr W Brindle Mr R G Glover Mr J Ormerod Mr G Salthouse
Secretary	Mr R G Glover
Charity Registration Number	1031940
Principal Office	Morecambe Lodge Cemetery Lane Off Rossendale Road Burnley Lancashire BB11 5QB
Independent Examiner	KM Chartered Accountants 1st Floor, Block C The Wharf Manchester Road Burnley Lancashire BB11 1JG
Bankers	Lloyds Bank plc 7 Manchester Road Burnley Lancashire BB11 1HT

Fresh Fields Enterprises

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2023.

Objectives and activities

Objects and aims

The object of the charity as stated in its constitution dated 12th November 2019 is:

The general benefit of people with learning difficulties and/or physical disabilities in such manner as may be charitable and in particular through the provision of training facilities which shall equip such people to lead a full and satisfying life.

In particular this aims:

To create an opportunity for education and employment for disabled and disadvantaged adults and in so doing make the lives of its trainees more enjoyable and fulfilled, and

To use staff and volunteers to provide products and services to customers at a commercial rate.

Achievements and performance

This year has seen a steady improvement in our business, with more students enrolling throughout the year. However, any increase in business does not come without problems. The site's toilet facilities had become inadequate. In order to accommodate additional toilets, the outdated Reed Bed System needed to be replaced with a Septic Tank system, the total project came at a cost of £60,000. We were able to secure a “Better Care Fund” grant, via Burnley Borough Council, whom we thank for securing the funding.

The site is now future proofed in this respect and the project has enabled us to build a new toilet block at the opposite end of the site.

The Trustees are considering future plans which include acquiring an additional site for future expansion.

The age profile of the Trustees is such that they are seeking younger board members with the appropriate knowledge and experience to future proof the Board and to maintain the sustainability of Freshfields.

Whatever the Board endeavour to achieve, the focus is always aimed at the students in making their experience at Freshfields worthwhile and in giving them a better quality of life.

The trustees thank the staff team for the professionalism in the work they do.

Financial review

Policy on reserves

The Trustees have reviewed the Charity's needs for reserves in line with the guidance issued by The Charity Commission and have agreed to hold a general reserve in respect of unrestricted funds in the region of at least £150,000 over and above those reserves represented by unrestricted fixed assets within the Charity's balance sheet. The general reserve at the year end stands at £329,882 which is in excess of the agreed reserve. The excess will be used for development of the charity, including improvements to the leased property that we use.

Trustees' Report (continued)

Structure, governance and management

Nature of governing document

The organisation was a charitable company limited by guarantee, and converted to a Foundation Charitable Incorporated Organisation on the 12th November 2019.

Recruitment and appointment of trustees

The Trustees are appointed by existing Trustees as vacancies arise and/or additional skills are needed.

Organisational structure

Trustee meetings are normally held every two months and deal with matters affecting the compliance (legal and financial) of the Charity, as well as monitoring general well being and the efficiency and effectiveness of the running of the enterprise. Since the start of the pandemic trustees have met using electronic means.

Major risks and management of those risks

The Trustees have introduced a risk management process to assess financial and business risks and have systems in place to mitigate these risks. Internal risks are minimised by the implementation of procedures or authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the Charity. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the premises. These procedures are periodically reviewed to ensure that they still met the needs of the Charity.

The annual report was approved by the trustees of the charity on 16 November 2023 and signed on its behalf by:

.....
Mr G Salthouse
Trustee

Fresh Fields Enterprises

Independent Examiner's Report to the trustees of Fresh Fields Enterprises

I report to the trustees on my examination of the accounts of Fresh Fields Enterprises for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of Fresh Fields Enterprises you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Fresh Fields Enterprises's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since Fresh Fields Enterprises's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Independent Examiners, which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 Fresh Fields Enterprises as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 Heaton FCCA FCIE DChA
KM
1st Floor, Block C
The Wharf
Manchester Road
Burnley
Lancashire
BB11 1JG

16 November 2023

Fresh Fields Enterprises

Statement of Financial Activities for the Year Ended 31 March 2023

	Note	Unrestricted funds £	Total 2023 £	Unrestricted funds £	Total 2022 £
Income from:					
Donations	2	578	578	292	292
Charitable activities	3	389,770	389,770	382,744	382,744
Investment income	5	455	455	14	14
Other income	4	75,900	75,900	42,258	42,258
Total income		466,703	466,703	425,308	425,308
Expenditure on:					
Charitable activities		(388,369)	(388,369)	(329,114)	(329,114)
Total expenditure		(388,369)	(388,369)	(329,114)	(329,114)
Net income		78,334	78,334	96,194	96,194
Net movement in funds		78,334	78,334	96,194	96,194
Reconciliation of funds					
Total funds brought forward		433,697	433,697	337,503	337,503
Total funds carried forward	15	512,031	512,031	433,697	433,697

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 15.

Fresh Fields Enterprises

(Registration number: 1031940)
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	10	182,148	141,114
Current assets			
Stocks		3,000	3,000
Debtors	11	39,502	41,905
Cash at bank and in hand		303,384	262,816
		345,886	307,721
Creditors: Amounts falling due within one year	12	(16,003)	(15,138)
Net current assets		329,883	292,583
Net assets		512,031	433,697
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		512,031	433,697
Total funds	15	512,031	433,697

The financial statements on pages 5 to 13 were approved by the trustees, and authorised for issue on 16 November 2023 and signed on their behalf by:

.....
Mr G Salthouse
Trustee

Fresh Fields Enterprises

Notes to the Financial Statements for the Year Ended 31 March 2023

1 Accounting policies

Statement of compliance
The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation
Fresh Fields Enterprises meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Income
Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations

Donations are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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

Governance costs
These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets
Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Short leasehold and other interests in land and buildings	8% per annum on cost basis
Tools and equipment	25% per annum on reducing balance basis
Greenhouse and storage	25% per annum on cost basis
Motor vehicles	25% per annum on reducing balance basis

Trade debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Pensions and other post retirement obligations
The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

2 Income from donations

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Donations	578	578	292
	578	578	292

3 Income from charitable activities

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Placements	363,422	363,422	356,489
Gardening and related services	26,348	26,348	26,255
	389,770	389,770	382,744

4 Income from other trading activities

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Sales of goods	7,238	7,238	7,778
Employment Allowance	5,000	5,000	4,000
Grants receivable	63,662	63,662	-
HMRC - Job Rentention Scheme	-	-	1,221
LCC - Adult Care Infection Control Fund	-	-	12,511
LCC Support grant	-	-	16,748
	75,900	75,900	42,258

5 Investment income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Bank interest receivable	455	455	14
	455	455	14

6 Expenditure on charitable activities

	Note	Unrestricted funds Designated £	Unrestricted funds General £	Total 2023 £	Total 2022 £
Charitable activities		-	60,584	60,584	59,735
Governance costs	7	-	5,580	5,580	4,320
Staff costs	9	-	303,240	303,240	247,502
Depreciation costs		18,965	-	18,965	17,557
		18,965	369,404	388,369	329,114

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Independent Examiner's remuneration	2,360	2,360	1,140
Bookkeeping and payroll services	3,220	3,220	3,180
	5,580	5,580	4,320

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses from the charity during the year.

9 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	275,036	225,661
Social security costs	14,788	11,276
Pension costs	11,768	10,565
Other staff costs	1,648	-
	303,240	247,502

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Charitable activities	21	18

No employee received emoluments of more than £60,000 during the year

10 Tangible fixed assets

	Short leasehold and other interests in land and buildings £	Tools and equipment £	Greenhouse and storage £	Motor vehicles £	Total £
Cost					
At 1 April 2022	306,762	19,080	16,107	42,496	384,445
Additions	-	60,000	-	-	60,000
At 31 March 2023	306,762	79,080	16,107	42,496	444,445
Depreciation					
At 1 April 2022	172,751	19,079	16,106	35,395	243,331
Charge for the year	15,190	2,001	1	1,774	18,966
At 31 March 2023	187,941	21,080	16,107	37,169	262,297
Net book value					
At 31 March 2023	118,821	58,000	-	5,327	182,148
At 31 March 2022	134,011	1	1	7,101	141,114

11 Debtors

	2023 £	2022 £
Trade debtors	23,607	29,098
Prepayments	15,895	12,807
	39,502	41,905

12 Creditors

	2023 £	2022 £
Trade creditors	11,593	9,816
Other taxation and social security	2,833	2,367
Other creditors	100	1,781
Accruals	1,477	1,174
	16,003	15,138

13 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2023 £	2022 £
Land and buildings		
Within one year	4,150	4,150
Between one and five years	16,600	16,600
After five years	70,550	74,700
	91,300	95,450

14 Pension scheme

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £11,768 (2022 - £10,565).

15 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
General fund	292,583	466,703	(369,404)	(60,000)	329,882
Fixed assets	141,114	-	(18,965)	60,000	182,149
Total funds	433,697	466,703	(388,369)	-	512,031

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
General funds	178,832	425,308	(311,557)	292,583
Fixed assets	158,671	-	(17,557)	141,114
Total funds	337,503	425,308	(329,114)	433,697

16 Analysis of net assets between funds

	Unrestricted funds		Total funds at 31 March 2023
	General £	Designated £	£
Tangible fixed assets	-	182,148	182,148
Current assets	345,886	-	345,886
Current liabilities	(16,003)	-	(16,003)
Total net assets	329,883	182,148	512,031

	Unrestricted funds		Total funds at 31 March 2022
	General £	Designated £	£
Tangible fixed assets	-	141,114	141,114
Current assets	307,721	-	307,721
Current liabilities	(15,138)	-	(15,138)
Total net assets	292,583	141,114	433,697

Fresh Fields Enterprises

England & Wales - Charity number 1031940

Accounts

Charity registration number: 1031940

Fresh Fields Enterprises

Annual Report and Financial Statements

for the Year Ended 31 March 2022

KM
Chartered Accountants
1st Floor, Block C
The Wharf
Manchester Road
Burnley
Lancashire
B11 1JG

Fresh Fields Enterprises

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Fresh Fields Enterprises

Reference and Administrative Details

Trustees	Mr K Bailey Mr Neil Beecham Mrs M Brindle Mr W Brindle Mr R G Glover Mr J Ormerod Mr G Salthouse
Secretary	Mr R G Glover
Charity Registration Number	1031940
Principal Office	Morecambe Lodge Cemetery Lane Off Rossendale Road Burnley Lancashire BB11 5QB
Independent Examiner	KM Chartered Accountants 1st Floor, Block C The Wharf Manchester Road Burnley Lancashire B11 1JG
Bankers	Lloyds Bank plc 7 Manchester Road Burnley Lancashire BB11 1HT

Fresh Fields Enterprises

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2022.

Objectives and activities

Objects and aims

The object of the charity as stated in its constition dated 12th November 2019 is:

The general benefit of people with learning difficulties and/or physical disabilities in such manner as may be charitable and in particular through the provision of training facilities which shall equip such people to lead a full and satisfying life.

In particular this aims:

To create an opportunity for education and employment for disabled and disadvantaged adults and in so doing make the lives of its trainees more enjoyable and fulfilled, and

To use staff and volunteers to provide products and services to customers at a commercial rate.

Achievements and performance

This financial year has seen the organisation become fully operational once again after Covid 19 has now reached a manageable level. Towards the end of the year we have experienced an increase in the number of service users.

Our private gardening work, as always, increases year on year and we have taken step to make sure that this side of the business is staffed accordingly.

We remain focussed on always endeavouring to provide a better service than our competitors and that above all our service users are receiving the best in day care services they deserve.

As the business expands the board recognises the need to introduce a more robust management structure and we will be working towards an affordable solution in the coming year.

We extend our thanks to Lancashire County Council for funding a large proportion of our service users to attend Freshfields and also to our private clients who send their family members to Freshfields.

The board acknowledges that the service we provide at Freshfields would not be possible without dedicated staff working as a team.

Financial review

A surplus after depreciation of £96,195 has been generated for the financial year, compared to £65,244 the previous year. Reserves at the year end amounted to £433,698 of which £141,114 is invested in fixed assets. The trustees are pleased with the financial performance for the year.

Policy on reserves

The Trustees have reviewed the Charity's needs for reserves in line with the guidance issued by The Charity Commission and have agreed to hold a general reserve in respect of unrestricted funds in the region of at least £60,000 over and above those reserves represented by unrestricted fixed assets within the Charity's balance sheet. The general reserve at the year end stands at £292,584 which is in excess of the agreed reserve. The excess will be used for development of the charity, including improvements to the leased property that we use.

Trustees' Report (continued)

Structure, governance and management

Nature of governing document

The organisation was a charitable company limited by guarantee, and converted to a Foundation Charitable Incorporated Organisation on the 12th November 2019.

Recruitment and appointment of trustees

The Trustees are appointed by existing Trustees as vacancies arise and/or additional skills are needed.

Organisational structure

Trustee meetings are normally held every two months and deal with matters affecting the compliance (legal and financial) of the Charity, as well as monitoring general well being and the efficiency and effectiveness of the running of the enterprise. Since the start of the pandemic trustees have met using electronic means.

Major risks and management of those risks

The Trustees have introduced a risk management process to assess financial and business risks and have systems in place to mitigate these risks. Internal risks are minimised by the implementation of procedures or authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the Charity. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the premises. These procedures are periodically reviewed to ensure that they still met the needs of the Charity.

The annual report was approved by the trustees of the charity on 17 November 2022 and signed on its behalf by:

.....
Mr G Salthouse
Trustee

Fresh Fields Enterprises

Independent Examiner's Report to the trustees of Fresh Fields Enterprises

I report to the trustees on my examination of the accounts of Fresh Fields Enterprises for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity trustees of Fresh Fields Enterprises you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Fresh Fields Enterprises's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since Fresh Fields Enterprises's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Association of Independent Examiners, which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 Fresh Fields Enterprises as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 Heaton FCCA FCIE DChA
KM
1st Floor, Block C
The Wharf
Manchester Road
Burnley
Lancashire
B11 1JG

17 November 2022

Fresh Fields Enterprises

Statement of Financial Activities for the Year Ended 31 March 2022

	Note	Unrestricted funds £	Total 2022 £	Unrestricted funds £	Total 2021 £
Income from:					
Donations	2	292	292	419	419
Charitable activities	3	382,744	382,744	252,125	252,125
Investment income	5	14	14	33	33
Other income	4	42,258	42,258	96,240	96,240
Total income		425,308	425,308	348,817	348,817
Expenditure on:					
Charitable activities		(329,113)	(329,113)	(283,573)	(283,573)
Total expenditure		(329,113)	(329,113)	(283,573)	(283,573)
Net income		96,195	96,195	65,244	65,244
Net movement in funds		96,195	96,195	65,244	65,244
Reconciliation of funds					
Total funds brought forward		337,503	337,503	272,259	272,259
Total funds carried forward	14	433,698	433,698	337,503	337,503

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 14.

Fresh Fields Enterprises

(Registration number: 1031940)
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	10	141,114	158,671
Current assets			
Stocks		3,000	3,000
Debtors	11	41,905	3,728
Cash at bank and in hand		262,816	176,277
		307,721	183,005
Creditors: Amounts falling due within one year	12	(15,137)	(4,173)
Net current assets		292,584	178,832
Net assets		433,698	337,503
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		433,698	337,503
Total funds	14	433,698	337,503

The financial statements on pages 5 to 13 were approved by the trustees, and authorised for issue on 17 November 2022 and signed on their behalf by:

.....
Mr G Salthouse
Trustee

Fresh Fields Enterprises

Notes to the Financial Statements for the Year Ended 31 March 2022

1 Accounting policies

Statement of compliance
The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation
Fresh Fields Enterprises meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Income
Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations

Donations are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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

Support costs
Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs
These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets
Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Short leasehold and other interests in land and buildings	8% per annum on cost basis
Tools and equipment	25% per annum on reducing balance basis
Greenhouse and storage	25% per annum on cost basis
Motor vehicles	25% per annum on reducing balance basis

Trade debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Pensions and other post retirement obligations
The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

2 Income from donations

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Donations	292	292	419
	292	292	419

3 Income from charitable activities

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Placements	356,489	356,489	237,238
Gardening and related services	26,255	26,255	14,346
I T Training Course	-	-	541
	382,744	382,744	252,125

4 Income from other trading activities

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Sales of goods	7,778	7,778	4,563
Employment Allowance	4,000	4,000	4,000
HMRC - Job Rentention Scheme	1,221	1,221	59,075
Burnley Borough Council - LRSG ARG Grant	-	-	10,000
LCC - Adult Care Infection Control Fund	12,511	12,511	18,602
LCC Support grant	16,748	16,748	-
	42,258	42,258	96,240

5 Investment income

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Bank interest receivable	14	14	33
	14	14	33

6 Other expenditure

	Unrestricted funds Designated £	Total 2022 £	Total 2021 £
Depreciation - owned assets	17,557	17,557	17,713
	17,557	17,557	17,713

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Independent Examiner's remuneration	1,140	1,140	1,920
Bookkeeping and payroll services	3,180	3,180	3,180
	4,320	4,320	5,100

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses from the charity during the year.

9 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	225,661	198,911
Social security costs	11,276	8,723
Pension costs	10,565	9,421
	247,502	217,055

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022 No	2021 No
Charitable activities	18	17

No employee received emoluments of more than £60,000 during the year

10 Tangible fixed assets

	Short leasehold and other interests in land and buildings £	Tools and equipment £	Greenhouse and storage £	Motor vehicles £	Total £
Cost					
At 1 April 2021	306,762	20,622	16,107	42,496	385,987
At 31 March 2022	306,762	20,622	16,107	42,496	385,987
Depreciation					
At 1 April 2021	157,560	20,621	16,106	33,029	227,316
Charge for the year	15,191	-	-	2,366	17,557
At 31 March 2022	172,751	20,621	16,106	35,395	244,873
Net book value					
At 31 March 2022	134,011	1	1	7,101	141,114
At 31 March 2021	149,202	1	1	9,467	158,671

11 Debtors

	2022 £	2021 £
Trade debtors	29,098	1,503
Prepayments	12,807	2,225
	41,905	3,728

12 Creditors

	2022 £	2021 £
Trade creditors	9,816	72
Other taxation and social security	2,367	1,613
Other creditors	1,780	-
Accruals	1,174	2,488
	15,137	4,173

13 Pension scheme

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £10,565 (2021 - £9,421).

14 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
General fund	178,832	425,308	(311,556)	292,584
Fixed assets	158,671	-	(17,557)	141,114
Total funds	337,503	425,308	(329,113)	433,698

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Unrestricted funds					
General funds	119,918	348,817	(265,860)	(24,043)	178,832
Fixed assets	152,341	-	(17,713)	24,043	158,671
Total funds	272,259	348,817	(283,573)	-	337,503

15 Analysis of net assets between funds

	Unrestricted funds		Total funds at 31 March 2022
	General	Designated	
	£	£	£
Tangible fixed assets	-	141,114	141,114
Current assets	307,721	-	307,721
Current liabilities	(15,137)	-	(15,137)
Total net assets	292,584	141,114	433,698

	Unrestricted funds		Total funds at 31 March 2021
	General	Designated	
	£	£	£
Tangible fixed assets	-	158,671	158,671
Current assets	183,005	-	183,005
Current liabilities	(4,173)	-	(4,173)
Total net assets	178,832	158,671	337,503

Fresh Fields Enterprises

England & Wales - Charity number 1031940

Accounts

Charity registration number: 1031940

Fresh Fields Enterprises

Annual Report and Financial Statements

for the Year Ended 31 March 2021

KM
Chartered Accountants
1st Floor, Block C
The Wharf
Manchester Road
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Lancashire
B11 1JG

Fresh Fields Enterprises

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Fresh Fields Enterprises

Reference and Administrative Details

Trustees	Mr K Bailey Mr Neil Beecham Mrs M Brindle Mr W Brindle Mr R G Glover Mr J Ormerod Mr G Salthouse
Secretary	Mr R G Glover
Charity Registration Number	1031940
Principal Office	Morecambe Lodge Cemetery Lane Off Rossendale Road Burnley Lancashire BB11 5QB
Independent Examiner	KM Chartered Accountants 1st Floor, Block C The Wharf Manchester Road Burnley Lancashire B11 1JG
Bankers	Lloyds Bank plc 7 Manchester Road Burnley Lancashire BB11 1HT

Fresh Fields Enterprises

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2021.

Objectives and activities

Objects and aims

The object of the charity as stated in its constition dated 12th November 2019 is:

The general benefit of people with learning difficulties and/or physical disabilities in such manner as may be charitable and in particular through the provision of training facilities which shall equip such people to lead a full and satisfying life.

In particular this aims:

to create an opportunity for education and employment for disabled and disadvantaged adults and in so doing make the lives of its trainees more enjoyable and fulfilled, and

to use staff and volunteers to provide products and services to customers at a commercial rate.

Achievements and performance

The financial year has been impacted by Covid-19 and restrictions placed on our activities. During the first national lockdown in March 2020 we closed the premises, staff placed on furlough and Service Users stayed at home. We took advantage of the Government's job retention scheme and we received a £10k business grant form Burnley Borough Council. Lancashire County Council agreed to pay on plan for service users who we provide day services to. However, we were unable to invoice for any private placements, we didn't have any income from any of the 12 sessional activities, private gardening work or market and plant sales. At the start of June 2020, we initiated gardening services again for our customers and in July took the decision to open up for Day services again, starting with small groups returning until the majority of service users and staff were returned by September. We have lost a small number of service users who decided due to health & age restrictions not to return, but since re-opening have gained new people. We have re-started activities on and off since then.

Our thanks to the County Council who have supported day services and short break services to re-open, remain open and safe throughout this year and that we are now recognised as an essential service.

We as a charity remain focussed on the future, developing our premises and our site to enable us to provide more services and to more service users.

Financial review

Policy on reserves

The Trustees have reviewed the Charity's needs for reserves in line with the guidance issued by The Charity Commission and have agreed to hold a general reserve in respect of unrestricted funds in the region of at least £60,000 over and above those reserves represented by unrestricted fixed assets within the Charity's balance sheet. The general reserve at the year end stands at £178,832 which is in excess of the agreed reserve. The excess will be used for development of the charity.

Fresh Fields Enterprises

Trustees' Report

Structure, governance and management

Nature of governing document

The organisation was a charitable company limited by guarantee, and converted to a Foundation Charitable Incorporated Organisation on the 12th November 2019.

Recruitment and appointment of trustees

The Trustees are appointed by existing Trustees as vacancies arise and/or additional skills are needed.

Organisational structure

Trustee meetings are normally held every two months and deal with matters affecting the compliance (legal and financial) of the Charity, as well as monitoring general well being and the efficiency and effectiveness of the running of the enterprise. Since the start of the pandemic trustees have met using electronic means.

Major risks and management of those risks

The Trustees have introduced a risk management process to assess business risks and are implementing systems to mitigate these risks. Internal risks are minimised by the implementation of procedures or authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the Charity. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the premises. These procedures are periodically reviewed to ensure that they still met the needs of the Charity.

The annual report was approved by the trustees of the charity on 14 December 2021 and signed on its behalf by:

.....
Mr G Salthouse
Trustee

Fresh Fields Enterprises

Independent Examiner's Report to the trustees of Fresh Fields Enterprises

I report to the trustees on my examination of the accounts of Fresh Fields Enterprises for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity trustees of Fresh Fields Enterprises you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Fresh Fields Enterprises's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since Fresh Fields Enterprises's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Association of Independent Examiners, which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 Fresh Fields Enterprises as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 Heaton FCCA FCIE DChA
KM
1st Floor, Block C
The Wharf
Manchester Road
Burnley
Lancashire
B11 1JG

14 December 2021

Fresh Fields Enterprises

Statement of Financial Activities for the Year Ended 31 March 2021

	Note	Unrestricted funds £	Total 2021 £	Unrestricted funds £	Total 2020 £
Income from:					
Donations	2	419	419	3,940	3,940
Charitable activities	3	252,125	252,125	305,879	305,879
Other trading activities		-	-	3,597	3,597
Investment income	5	33	33	40	40
Other income		96,240	96,240	3,000	3,000
Total income		348,817	348,817	316,456	316,456
Expenditure on:					
Charitable activities		(283,573)	(283,573)	(291,863)	(291,863)
Total expenditure		(283,573)	(283,573)	(291,863)	(291,863)
Net income		65,244	65,244	24,593	24,593
Net movement in funds		65,244	65,244	24,593	24,593
Reconciliation of funds					
Total funds brought forward		272,259	272,259	247,666	247,666
Total funds carried forward	14	337,503	337,503	272,259	272,259

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 14.

Fresh Fields Enterprises

(Registration number: 1031940)
Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	10	158,671	152,341
Current assets			
Stocks		3,000	3,000
Debtors	11	3,728	20,564
Cash at bank and in hand		176,277	101,974
		183,005	125,538
Creditors: Amounts falling due within one year	12	(4,173)	(5,620)
Net current assets		178,832	119,918
Net assets		337,503	272,259
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		337,503	272,259
Total funds	14	337,503	272,259

The financial statements on pages 5 to 13 were approved by the trustees, and authorised for issue on 14 December 2021 and signed on their behalf by:

.....
Mr G Salthouse
Trustee

1 Accounting policies

Statement of compliance
The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation
Fresh Fields Enterprises meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Exemption from preparing a cash flow statement
The charity is exempt from preparing a cash flow statement.

Income
Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations

Donations are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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

Governance costs
These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets
Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Short leasehold and other interests in land and buildings	8% per annum on cost basis
Tools and equipment	25% per annum on reducing balance basis
Greenhouse and storage	25% per annum on cost basis
Motor vehicles	25% per annum on reducing balance basis

Trade debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Pensions and other post retirement obligations
The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

2 Income from donations

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Donations	419	419	231
Hire of facilities	-	-	869
	419	419	1,100

3 Income from charitable activities

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Placements	237,238	237,238	277,190
Gardening and related services	14,346	14,346	24,679
I T Training Course	541	541	4,010
	252,125	252,125	305,879

4 Income from other trading activities

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Sales of goods	4,563	4,563	-
Employment Allowance	4,000	4,000	3,000
HMRC - Job Rentention Scheme	59,075	59,075	-
Burnley Borough Council - LRSG ARG Grant	10,000	10,000	-
LCC - Adult Care Infection Control Fund	18,602	18,602	-
	96,240	96,240	3,000

5 Investment income

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Bank interest receivable	33	33	40
	33	33	40

6 Other expenditure

	Unrestricted funds Designated £	Total 2021 £	Total 2020 £
Depreciation - owned assets	17,713	17,713	13,512
	17,713	17,713	13,512

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Independent Examiner's remuneration	1,920	1,920	1,920
Bookkeeping and payroll services	3,180	3,180	2,400
	5,100	5,100	4,320

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses from the charity during the year.

9 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	198,911	199,620
Social security costs	8,723	9,492
Pension costs	9,421	9,122
	217,055	218,234

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021 No	2020 No
Charitable activities	17	17

No employee received emoluments of more than £60,000 during the year

10 Tangible fixed assets

	Short leasehold and other interests in land and buildings £	Tools and equipment £	Greenhouse and storage £	Motor vehicles £	Total £
Cost					
At 1 April 2020	282,719	19,080	16,107	42,496	360,402
Additions	24,043	-	-	-	24,043
At 31 March 2021	306,762	19,080	16,107	42,496	384,445
Depreciation					
At 1 April 2020	143,003	19,079	16,106	29,873	208,061
Charge for the year	14,557	-	-	3,156	17,713
At 31 March 2021	157,560	19,079	16,106	33,029	225,774
Net book value					
At 31 March 2021	149,202	1	1	9,467	158,671
At 31 March 2020	139,716	1	1	12,623	152,341

11 Debtors

	2021 £	2020 £
Trade debtors	1,503	17,383
Prepayments	2,225	3,181
	3,728	20,564

12 Creditors

	2021 £	2020 £
Trade creditors	72	254
Other taxation and social security	1,613	2,106
Accruals	2,488	3,260
	4,173	5,620

13 Pension scheme

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £9,421 (2020 - £9,122).

14 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Unrestricted funds					
General fund	119,918	348,817	(265,860)	(24,043)	178,832
Fixed assets	152,341	-	(17,713)	24,043	158,671
Total funds	272,259	348,817	(283,573)	-	337,503

	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2020 £
Unrestricted funds					
General funds	121,326	316,456	(278,351)	(39,513)	119,918
Fixed assets	126,340	-	(13,512)	39,513	152,341
Total funds	247,666	316,456	(291,863)	-	272,259

15 Analysis of net assets between funds

	Unrestricted funds		Total funds at 31 March 2021
	General	Designated	
	£	£	£
Tangible fixed assets	-	158,671	158,671
Current assets	183,005	-	183,005
Current liabilities	(4,173)	-	(4,173)
Total net assets	178,832	158,671	337,503

	Unrestricted funds		Total funds at 31 March 2020
	General	Designated	
	£	£	£
Tangible fixed assets	-	152,341	152,341
Current assets	125,538	-	125,538
Current liabilities	(5,620)	-	(5,620)
Total net assets	119,918	152,341	272,259