

BASICS PLUS

England & Wales · Charity number 1084411

Details

Status Registered

Legal form Charitable company

Company number [03884643](#)

Registered 2001-01-08

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

Contact

Address Basics Plus
Betton Farm Bakery
Racecourse Road
East Ayton
Scarborough
YO13 9HT

Phone 01723863143

Email info@basicsplus.org

Website www.bettonfarm.org.uk

Activities

Objects: (A) THE RELIEF OF PEOPLE IN SCARBOROUGH, WHITBY AND RYEDALE AND ITS ENVIRONS WITH A MENTAL OR PHYSICAL DISABILITY BY THE PROVISION OF, OR ASSISTANCE IN THE PROVISION OF EDUCATION, EMPLOYMENT AND FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION.(B) THE RELIEF OF POVERTY THROUGH THE PROVISION OF HOUSEHOLD FURNITURE AND GOODS TO THOSE PERSONS RESIDENT IN THE AREA OF BENEFIT WHO HAVE NEED OF SUCH ITEMS BY REASON OF THEIR NECESSITOUS CIRCUMSTANCES.(C) THE PROTECTION AND PRESERVATION OF THE ENVIRONMENT, IN PARTICULAR THROUGH PROMOTING THE RECYCLING AND RE-USE OF HOUSEHOLD GOODS.

Activities: To provide a sheltered work for adults with learning disabilities through community programmes.

Classification

- **How:** Provides Human Resources, Provides Services
- **What:** Education/training, Disability, The Prevention Or Relief Of Poverty, Environment/conservation/heritage
- **Who:** Children/young People, Elderly/old People, People With Disabilities

Geography

- **Area of benefit:** SCARBOROUGH, WHITBY AND RYEDALE AND ITS ENVIRONS.
- North Yorkshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£862,269	£940,475	£625,881	35
2024-03-31	£771,925	£721,401	£704,087	35
2023-03-31	£749,564	£828,775	£653,563	36
2022-03-31	£826,717	£754,070	£732,774	34
2021-03-31	£689,548	£555,232	£660,127	34

Trustees

Name	Role	Appointed
Anne Mary Tidd		2022-10-25
Avis Pamela Turner		2025-04-01
DAVID MICHAEL HASTIE		2012-12-12
JOHN HOBSON		2012-12-12
MICHAEL JOHN GALE		2023-12-22
ROBERT STEPHENS PEACOCK		2025-01-20

BASICS PLUS

England & Wales - Charity number 1084411

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
Basics Plus

Philip Burley & Co
Chartered Accountants
28 Bagdale
Whitby
North Yorkshire
YO21 1QL

Contents of the Financial Statements
for the Year Ended 31 March 2025

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Report of the Trustees
for the Year Ended 31 March 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and activities

The charity's objectives are:

- To provide for the relief of people in the Scarborough, Whitby and Ryedale areas with a learning or physical disability by the provision of, and assistance in, education, employment and facilities for recreation or other leisure time occupation of such persons.

There has been no significant change in these objectives during the year.

The trustees have paid due regard to the Charity Commission's guidance on the public benefit in deciding what activities the charity should undertake.

We continue to review our objectives on a regular basis. The review considers what we have achieved in the previous 12 months. We have referred to the Charity Commission guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Public benefit

The benefits to the public of the charity are:

- Providing education, training and recreational facilities for people with disabilities past school leaving age;
- Providing respite relief for carers;
- Preservation of the environment.

As required by the Charity Commission guidance, all these benefits relate to the aims of the charity. The trustees cannot see any detriment or harm arising from these benefits. The benefits are primarily to a specific section of the public, those with learning difficulties and their carers. People in poverty are not excluded from our benefits. All our activities revolve around our primary objective of providing for the underprivileged in the locality.

The number of people accessing the employment scheme is 45 individuals obtaining 96 one-day places per week.

Our scheme is accessed through a referral system, and the age of service users is 18+.

The other community projects which we operate allow the general public to access low cost services which include catering, printing and low-cost meeting space.

STRATEGIC REPORT

Achievements and performance

Achievements and performance

We work in partnership with public agencies:

- To allow us to offer and provide the widest range of services that best meet the needs of our client population;
- To provide services of an appropriate quality standard;
- To provide an enjoyable, constructive and stimulating environment for all users of the services offered.

STRATEGIC REPORT

Financial review

Financial review

The results for the year and the charity's final position at the end of the year are shown in the attached financial statements.

The charity is dependent upon ongoing funding to help pay for resources and staffing costs, and currently holds service agreement contracts with a number of agencies. Continued funding will be necessary to enable the charity to maintain its current level of activity. Wherever possible, additional sources of funding and income are sought.

Reserves policy

The charity's policy on reserves is that unrestricted funds are needed to:

- Provide funds which can be designated to specific projects to enable these projects to be undertaken at short notice; and
- Cover administration and support costs, without which the charity could not function.

The trustees consider it prudent that unrestricted reserves should be sufficient to:

- Avoid the necessity of realising fixed assets held for the charity's use;
- Cover one year's management and administration costs;
- Provide a pool equal to 10% of the average charitable expenditure over the preceding two years from which funds can be designated to specific projects.

The trustees consider that reserves at the current level will ensure that, in the even of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. The level of reserves is monitored and reviewed by the trustees on an ongoing basis throughout the year.

Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Risk policy and management

The management committee has conducted a review to assess the major risks to which the charity is exposed and are satisfied that systems and procedures are in place to mitigate exposure to those risks.

Significant external risk to funding has led to the development of a strategic plan which will allow for the diversification of funding activities.

Budgets and forecasts are prepared on a regular basis and these are regularly reviewed and measured against performance to minimise exposure to risk and allow tight control over expenditure.

Internal control risk is minimised by the implementation of procedures for authorisation of all transactions and projects.

Procedures are in place to ensure compliance with health and safety of staff, clients and visitors to the centre.

STRATEGIC REPORT

Future plans

The Board of Directors and trustees are looking at ways to maximise income streams whilst monitoring expenditure. Avis Turner MBE has recently retired from the Company Secretary role within the business; however, Avis is now on the board of Trustees and Directors, the day-to-day running will be overseen by our Service Manager and Farm Manager. The board had contracted with a local consultancy company to provide additional support to the management team and Board. This was mainly around grant funding and other large income generation. However, this arrangement has now concluded and alternative avenues are being investigated. We are looking at recruitment on to the board of Trustees to gain more people who can share their expertise. We need more marketing, legal and local representation.

We are looking at income streams from the new building sites locally, Crest Nicholson, Keepmoat - Forge valley development and one other private investment company. We will be marketing the Farm Shop & Bakery and Tea Room particularly at these new homes but also the local village and surrounding areas.

The service manager will be working closely with the Local Authority to ensure that we maximise the contracts through the local brokerage team. We will continue to maintain our existing projects on site and where possible seek new funding for any other projects which complement our current provision.

We will continue monitoring expenditure and will need to look at ways of controlling costs in this time of cost-of-living increases.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Basics Plus was incorporated on 26th November 1999 as a charitable company limited by guarantee. The charity is an independent registered charity (number 1084411) and is governed by its memorandum and articles of association.

The trustees, who are also directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr D M Hastie
Mr J Hobson
Mrs A M Tidd
Mr M J Gale
Mrs A P Turner (appointed 1.4.25)
Mr R S Peacock (appointed 20.1.25)

Additional trustees are appointed at the discretion of the current trustees. An induction process is undertaken for individuals prior to appointment as a trustee. All trustees are provided with ongoing literature relevant to their position and are encouraged to attend training courses where necessary.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Decision making is undertaken by a management committee. The committee meet regularly to review activities and finances and to review risk.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
03884643 (England and Wales)

Registered Charity number
1084411

Basics Plus

Report of the Trustees
for the Year Ended 31 March 2025

Registered office

Betton Farm
Racecourse Road
East Ayton
Scarborough
North Yorkshire
YO13 9HT

Trustees

Mr D M Hastie
Mr J Hobson
Mrs A M Tidd
Mr M J Gale
Mrs A P Turner (appointed 1.4.25)
Mr R S Peacock (appointed 20.1.25)

Independent Examiner

Philip Burley & Co
Chartered Accountants
28 Bagdale
Whitby
North Yorkshire
YO21 1QL

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on and signed on the board's behalf by:

.....
Mr D M Hastie - Trustee

Independent examiner's report to the trustees of Basics Plus ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Stewart Michael Davies ACA FCCA

Philip Burley & Co
Chartered Accountants
28 Bagdale
Whitby
North Yorkshire
YO21 1QL

Date:

Basics Plus

Statement of Financial Activities
for the Year Ended 31 March 2025

		31.3.25 Unrestricted fund £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	5,199	2,702
Charitable activities	4		
Core Charitable Activities		812,862	616,043
Other trading activities	3	39,503	30,941
Other income		4,705	122,239
Total		<u>862,269</u>	<u>771,925</u>
EXPENDITURE ON			
Charitable activities	5		
Core Charitable Activities		728,618	589,025
Direct Service Provision			
		<u>211,857</u>	<u>132,376</u>
Total		<u>940,475</u>	<u>721,401</u>
NET INCOME/(EXPENDITURE)		(78,206)	50,524
RECONCILIATION OF FUNDS			
Total funds brought forward		704,087	653,563
TOTAL FUNDS CARRIED FORWARD		<u><u>625,881</u></u>	<u><u>704,087</u></u>

The notes form part of these financial statements

Basics Plus

Balance Sheet
31 March 2025

	Notes	31.3.25 Unrestricted fund £	31.3.24 Total funds £
FIXED ASSETS			
Tangible assets	11	1,102,141	1,125,798
Investments	12	756	651
		<hr/>	<hr/>
		1,102,897	1,126,449
CURRENT ASSETS			
Stocks	13	12,806	11,528
Debtors	14	29,015	38,997
Cash at bank and in hand		64,501	125,326
		<hr/>	<hr/>
		106,322	175,851
CREDITORS			
Amounts falling due within one year	15	(91,733)	(84,015)
		<hr/>	<hr/>
NET CURRENT ASSETS		14,589	91,836
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,117,486	1,218,285
CREDITORS			
Amounts falling due after more than one year	16	(491,605)	(514,198)
		<hr/>	<hr/>
NET ASSETS		625,881	704,087
		<hr/>	<hr/>
FUNDS	18		
Unrestricted funds		625,881	704,087
		<hr/>	<hr/>
TOTAL FUNDS		625,881	704,087
		<hr/>	<hr/>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

The notes form part of these financial statements

Basics Plus

Balance Sheet - continued
31 March 2025

.....
Mr D M Hastie - Trustee

.....
Mr M J Gale - Trustee

Basics Plus

Cash Flow Statement for the Year Ended 31 March 2025

	Notes	31.3.25 £	31.3.24 £
Cash flows from operating activities			
Cash generated from operations	1	(40,144)	27,729
Net cash (used in)/provided by operating activities		<u>(40,144)</u>	<u>27,729</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(2,705)	(175,692)
Purchase of fixed asset investments		(105)	(165)
Sale of tangible fixed assets		-	119,103
Net cash used in investing activities		<u>(2,810)</u>	<u>(56,754)</u>
Cash flows from financing activities			
Loan capital repaid in year		(17,871)	(10,846)
Net cash used in financing activities		<u>(17,871)</u>	<u>(10,846)</u>
Change in cash and cash equivalents in the reporting period			
		(60,825)	(39,871)
Cash and cash equivalents at the beginning of the reporting period			
		<u>125,326</u>	<u>165,197</u>
Cash and cash equivalents at the end of the reporting period			
		<u>64,501</u>	<u>125,326</u>

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 31 March 2025

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.25 £	31.3.24 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(78,206)	50,524
Adjustments for:		
Depreciation charges	26,362	58,037
Profit on disposal of fixed assets	-	(118,115)
Increase in income rec'd in advance	(1,328)	-
(Increase)/decrease in stocks	(1,278)	5,107
Decrease in debtors	9,982	1,252
Increase in creditors	4,324	30,924
	<u> </u>	<u> </u>
Net cash (used in)/provided by operations	<u>(40,144)</u>	<u>27,729</u>

2. ANALYSIS OF CHANGES IN NET DEBT

	At 1.4.24 £	Cash flow £	At 31.3.25 £
Net cash			
Cash at bank and in hand	125,326	(60,825)	64,501
	<u>125,326</u>	<u>(60,825)</u>	<u>64,501</u>
Debt			
Debts falling due within 1 year	(16,068)	(4,722)	(20,790)
Debts falling due after 1 year	(514,198)	22,593	(491,605)
	<u>(530,266)</u>	<u>17,871</u>	<u>(512,395)</u>
Total	<u>(404,940)</u>	<u>(42,954)</u>	<u>(447,894)</u>

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that the income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation unless performance conditions require deferral of the amount. Any income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Grants receivable are shown gross and are recognised in the SOFA to the extent that they relate to the period up to the year end. Where funding has been given for a period that spans the year end, the amount that relates to the following period is deferred and carried forward.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under the headings that aggregate all costs related to the category.

Direct charitable expenditure includes the direct costs of the activities and depreciation on related assets. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 1% on cost
Fixtures and fittings	- 10% on reducing balance
Motor vehicles	- 20% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

1. ACCOUNTING POLICIES - continued

Fund accounting

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	31.3.25	31.3.24
	£	£
Donations	5,199	2,702
	<u> </u>	<u> </u>

3. OTHER TRADING ACTIVITIES

	31.3.25	31.3.24
	£	£
Rent, camping and utilities	39,503	30,941
	<u> </u>	<u> </u>

4. INCOME FROM CHARITABLE ACTIVITIES

	31.3.25	31.3.24
	£	£
Activity		
Catering, tea rooms, and farm shop	Core Charitable Activities	339,344
Sale of goods and other services	Core Charitable Activities	149,642
Fees and grants receivable	Core Charitable Activities	323,876
	<u> </u>	<u> </u>
	812,862	616,043
	<u> </u>	<u> </u>

5. CHARITABLE ACTIVITIES COSTS

	Direct	Support	
	Costs	costs (see	
	£	note 6)	Totals
	£	£	£
Core Charitable Activities	627,046	101,572	728,618
Direct Service Provision			
	<u> </u>	<u> </u>	<u> </u>
	201,649	10,208	211,857
	<u> </u>	<u> </u>	<u> </u>
	828,695	111,780	940,475
	<u> </u>	<u> </u>	<u> </u>

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

6. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Core Charitable Activities	101,572	-	101,572
Direct Service Provision			
	-	10,208	10,208
	<u>101,572</u>	<u>10,208</u>	<u>111,780</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.25	31.3.24
	£	£
Depreciation - owned assets	26,362	58,037
Surplus on disposal of fixed assets	-	(118,115)
	<u> </u>	<u> </u>

Surplus on disposal of fixed assets resulting from fire insurance claim.

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

9. STAFF COSTS

	31.3.25	31.3.24
	£	£
Wages and salaries	72,063	67,170
Other pension costs	3,147	2,886
	<u>75,210</u>	<u>70,056</u>

The average monthly number of employees during the year was as follows:

	31.3.25	31.3.24
Average monthly number of employees	<u>35</u>	<u>35</u>

No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	2,702
Charitable activities	
Core Charitable Activities	616,043
Other trading activities	30,941
Other income	122,239
Total	<u>771,925</u>
EXPENDITURE ON	
Charitable activities	
Core Charitable Activities	589,025
Direct Service Provision	132,376
Total	<u>721,401</u>
NET INCOME	50,524
RECONCILIATION OF FUNDS	
Total funds brought forward	653,563
TOTAL FUNDS CARRIED FORWARD	<u><u>704,087</u></u>

11. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 April 2024	1,309,051	203,195	19,400	1,531,646
Additions	-	2,705	-	2,705
At 31 March 2025	<u>1,309,051</u>	<u>205,900</u>	<u>19,400</u>	<u>1,534,351</u>
DEPRECIATION				
At 1 April 2024	310,674	79,608	15,566	405,848
Charge for year	13,090	12,505	767	26,362
At 31 March 2025	<u>323,764</u>	<u>92,113</u>	<u>16,333</u>	<u>432,210</u>
NET BOOK VALUE				
At 31 March 2025	<u>985,287</u>	<u>113,787</u>	<u>3,067</u>	<u>1,102,141</u>
At 31 March 2024	<u>998,377</u>	<u>123,587</u>	<u>3,834</u>	<u>1,125,798</u>

12. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1 April 2024	651
Additions	105
	<hr/>
At 31 March 2025	756
	<hr/>
NET BOOK VALUE	
At 31 March 2025	756
	<hr/> <hr/>
At 31 March 2024	651
	<hr/> <hr/>

There were no investment assets outside the UK.

13. STOCKS

	31.3.25 £	31.3.24 £
Stocks	12,806	11,528
	<hr/>	<hr/>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Trade debtors	16,276	17,760
Other debtors	-	17,711
Prepayments	12,739	3,526
	<hr/>	<hr/>
	29,015	38,997
	<hr/> <hr/>	<hr/> <hr/>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Other loans (see note 17)	20,790	16,068
Received in advance	16,262	17,590
Trade creditors	28,110	44,680
Social security and other taxes	3,349	-
VAT	11,696	848
Other creditors	4,511	190
Accrued expenses	7,015	4,639
	<hr/>	<hr/>
	91,733	84,015
	<hr/> <hr/>	<hr/> <hr/>

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

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.25	31.3.24
	£	£
Other loans (see note 17)	491,605	514,198
	<u>491,605</u>	<u>514,198</u>

17. LOANS

An analysis of the maturity of loans is given below:

	31.3.25	31.3.24
	£	£
Amounts falling due within one year on demand:		
Loans - within 1 year	20,790	16,068
	<u>20,790</u>	<u>16,068</u>
Amounts falling between one and two years:		
Loans - 2-5 years	83,161	64,272
Loans - after 5 years	408,444	449,926
	<u>408,444</u>	<u>449,926</u>
	<u>491,605</u>	<u>514,198</u>

18. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At
	£	£	31.3.25
			£
Unrestricted funds			
General fund	704,087	(78,206)	625,881
	<u>704,087</u>	<u>(78,206)</u>	<u>625,881</u>
TOTAL FUNDS	<u>704,087</u>	<u>(78,206)</u>	<u>625,881</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	862,269	(940,475)	(78,206)
	<u>862,269</u>	<u>(940,475)</u>	<u>(78,206)</u>
TOTAL FUNDS	<u>862,269</u>	<u>(940,475)</u>	<u>(78,206)</u>

Comparatives for movement in funds

	At 1.4.23	Net movement in funds	At
	£	£	31.3.24
			£
Unrestricted funds			
General fund	653,563	50,524	704,087
	<u>653,563</u>	<u>50,524</u>	<u>704,087</u>
TOTAL FUNDS	<u>653,563</u>	<u>50,524</u>	<u>704,087</u>

18. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	771,925	(721,401)	50,524
TOTAL FUNDS	<u>771,925</u>	<u>(721,401)</u>	<u>50,524</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	653,563	(27,682)	625,881
TOTAL FUNDS	<u>653,563</u>	<u>(27,682)</u>	<u>625,881</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,634,194	(1,661,876)	(27,682)
TOTAL FUNDS	<u>1,634,194</u>	<u>(1,661,876)</u>	<u>(27,682)</u>

19. RELATED PARTY DISCLOSURES

During the year the charity employed Mr P Robinson as a farm manager. He is the son of the trustee, Mrs A Turner.

Basics Plus

Detailed Statement of Financial Activities for the Year Ended 31 March 2025

31.3.25
£

31.3.24
£

INCOME AND ENDOWMENTS

Donations and legacies

Donations 5,199 2,702

Other trading activities

Rent, camping and utilities 39,503 30,941

Charitable activities

Catering, tea rooms, and farm shop 339,344 239,634

Sale of goods and other services 149,642 47,263

Fees and grants receivable 323,876 329,146

812,862 616,043

Other income

Insurance claims 3,794 122,239

Miscellaneous income 911 -

4,705 122,239

Total incoming resources

862,269 771,925

EXPENDITURE

Charitable activities

Purchase of goods and materials for resale 190,874 131,819

Staff costs 426,800 374,890

Employer's pension costs 5,639 5,642

Rates and water 3,756 3,126

Light and heat 45,713 44,637

Insurances 12,623 6,896

Repairs, renewals and maintenance 46,996 39,255

Equipment leasing 19,681 27,707

Computer costs 3,963 3,998

Stationery, printing and postage 2,616 1,101

Telephone 6,265 7,040

Licences and subscriptions 1,326 2,691

Advertising 349 -

Motor expenses 7,394 10,126

Legal and professional fees 3,733 3,746

Bank charges and interest 6,093 4,499

Loan interest 41,197 42,777

Sundry expenses 477 782

Bad debts - (209)

Consultancy 3,200 -

828,695 710,523

Support costs

Management

Staff costs 72,063 67,170

Carried forward 72,063 67,170

This page does not form part of the statutory financial statements

Basics Plus

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
Management		
Brought forward	72,063	67,170
Employer's pension costs	3,147	2,886
Depreciation of tangible and heritage assets	26,362	58,037
Profit/loss on disposal of tangible fixed assets	-	(118,115)
	<u>101,572</u>	<u>9,978</u>
Governance costs		
Accountancy and legal fees	10,208	900
Total resources expended	<u>940,475</u>	<u>721,401</u>
Net (expenditure)/income	<u>(78,206)</u>	<u>50,524</u>

This page does not form part of the statutory financial statements

BASICS PLUS

England & Wales - Charity number 1084411

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2024
for
Basics Plus

Philip Burley & Co
Chartered Accountants
28 Bagdale
Whitby
YO21 1QL

Contents of the Financial Statements
for the Year Ended 31 March 2024

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Notes to the Financial Statements	11 to 17
Detailed Statement of Financial Activities	18 to 19

Report of the Trustees
for the Year Ended 31 March 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and activities

The charity's objectives are:

- To provide for the relief of people in the Scarborough, Whitby and Ryedale areas with a learning or physical disability by the provision of, and assistance in, education, employment and facilities for recreation or other leisure time occupation of such persons.

There has been no significant change in these objectives during the year.

The trustees have paid due regard to the Charity Commission's guidance on the public benefit in deciding what activities the charity should undertake.

We continue to review our objectives on a regular basis. The review considers what we have achieved in the previous 12 months. We have referred to the Charity Commission guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Public benefit

The benefits to the public of the charity are:

- Providing education, training and recreational facilities for people with disabilities past school leaving age;
- Providing respite relief for carers;
- Preservation of the environment.

As required by the Charity Commission guidance, all these benefits relate to the aims of the charity. The trustees cannot see any detriment or harm arising from these benefits. The benefits are primarily to a specific section of the public, those with learning difficulties and their carers. People in poverty are not excluded from our benefits. All our activities revolve around our primary objective of providing for the underprivileged in the locality.

The number of people accessing the employment scheme is 49 individuals obtaining 100 one-day places per week.

Our scheme is accessed through a referral system, and the age of service users is 18+.

The other community projects which we operate allow the general public to access low cost services which include catering, printing and low-cost meeting space.

STRATEGIC REPORT

Achievement and performance

Achievements and performance

We work in partnership with public agencies:

- To allow us to offer and provide the widest range of services that best meet the needs of our client population;
- To provide services of an appropriate quality standard;
- To provide an enjoyable, constructive and stimulating environment for all users of the services offered.

STRATEGIC REPORT

Financial review

Financial review

The results for the year and the charity's final position at the end of the year are shown in the attached financial statements.

The charity is dependent upon ongoing funding to help pay for resources and staffing costs, and currently holds service agreement contracts with a number of agencies. Continued funding will be necessary to enable the charity to maintain its current level of activity. Wherever possible, additional sources of funding and income are sought.

Reserves policy

The charity's policy on reserves is that unrestricted funds are needed to:

- Provide funds which can be designated to specific projects to enable these projects to be undertaken at short notice; and
- Cover administration and support costs, without which the charity could not function.

The trustees consider it prudent that unrestricted reserves should be sufficient to:

- Avoid the necessity of realising fixed assets held for the charity's use;
- Cover one year's management and administration costs;
- Provide a pool equal to 10% of the average charitable expenditure over the preceding two years from which funds can be designated to specific projects.

The trustees consider that reserves at the current level will ensure that, in the even of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. The level of reserves is monitored and reviewed by the trustees on an ongoing basis throughout the year.

Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Risk policy and management

The management committee has conducted a review to assess the major risks to which the charity is exposed and are satisfied that systems and procedures are in place to mitigate exposure to those risks.

Significant external risk to funding has led to the development of a strategic plan which will allow for the diversification of funding activities.

Budgets and forecasts are prepared on a regular basis and these are regularly reviewed and measured against performance to minimise exposure to risk and allow tight control over expenditure.

Internal control risk is minimised by the implementation of procedures for authorisation of all transactions and projects.

Procedures are in place to ensure compliance with health and safety of staff, clients and visitors to the centre.

Future plans

We intend to continue with income generation from Tea room and Farmshop, print and design, leaflet delivery, chopstick - fire kindling. However, we will need to continue monitoring the cost of living crisis. We will look at operational costs moving into 2024 /2025.

Locally we have a further 3 housing estates to be built 2024/2025 this will hopefully increase footfall. After the fire in 2023 we are now able to continue our business plan of increasing revenue.

We are commissioning through the local authority and continue to be able offer more placements. This will help locally with the local social services and needs of our service users. We look forward to the future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Basics Plus was incorporated on 26th November 1999 as a charitable company limited by guarantee. The charity is an independent registered charity (number 1084411) and is governed by its memorandum and articles of association.

The trustees, who are also directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

D M Hastie
J Hobson
Mrs A M Tidd
N R Taylor
M J Gale

Additional trustees are appointed at the discretion of the current trustees. An induction process is undertaken for individuals prior to appointment as a trustee. All trustees are provided with ongoing literature relevant to their position and are encouraged to attend training courses where necessary.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Decision making is undertaken by a management committee. The committee meet regularly to review activities and finances and to review risk.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03884643 (England and Wales)

Registered Charity number

1084411

Registered office

Betton Farm
Racecourse Road
East Ayton
Scarborough
North Yorkshire
YO13 9HT

Trustees

Mr D M Hastie
Mr J Hobson
Mr M R Jaconelli (resigned 12.12.23)
Mr N R Taylor
Mrs A M Tidd
Mr M J Gale (appointed 12.12.23)

Company Secretary

Mrs A P Turner

Independent Examiner

Philip Burley & Co
Chartered Accountants
28 Bagdale
Whitby
YO21 1QL

Basics Plus

Report of the Trustees
for the Year Ended 31 March 2024

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 16 December 2024 and signed on the board's behalf by:

Mr D M Hastie - Trustee

Independent examiner's report to the trustees of Basics Plus ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Stewart Michael Davies ACA FCCA

Philip Burley & Co
Chartered Accountants
28 Bagdale
Whitby
YO21 1QL

16 December 2024

Basics Plus

Statement of Financial Activities
for the Year Ended 31 March 2024

		31.3.24 Unrestricted fund £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	2,702	5,028
Charitable activities	4		
Core Charitable Activities		616,043	659,402
Other trading activities	3	30,941	45,134
Other income		122,239	40,000
Total		<u>771,925</u>	<u>749,564</u>
EXPENDITURE ON			
Charitable activities	5		
Core Charitable Activities		589,025	666,367
Direct Service Provision			
		<u>132,376</u>	<u>162,408</u>
Total		<u>721,401</u>	<u>828,775</u>
NET INCOME/(EXPENDITURE)		50,524	(79,211)
RECONCILIATION OF FUNDS			
Total funds brought forward		653,563	732,774
TOTAL FUNDS CARRIED FORWARD		<u><u>704,087</u></u>	<u><u>653,563</u></u>

The notes form part of these financial statements

Basics Plus

Balance Sheet 31 March 2024

	Notes	31.3.24 Unrestricted fund £	31.3.23 Total funds £
FIXED ASSETS			
Tangible assets	11	1,125,798	1,009,131
Investments	12	651	486
		<hr/>	<hr/>
		1,126,449	1,009,617
CURRENT ASSETS			
Stocks	13	11,528	16,635
Debtors	14	38,997	40,249
Cash at bank		125,326	165,197
		<hr/>	<hr/>
		175,851	222,081
CREDITORS			
Amounts falling due within one year	15	(84,015)	(53,049)
		<hr/>	<hr/>
NET CURRENT ASSETS		91,836	169,032
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,218,285	1,178,649
CREDITORS			
Amounts falling due after more than one year	16	(514,198)	(525,086)
		<hr/>	<hr/>
NET ASSETS		704,087	653,563
		<hr/>	<hr/>
FUNDS	18		
Unrestricted funds		704,087	653,563
		<hr/>	<hr/>
TOTAL FUNDS		704,087	653,563
		<hr/>	<hr/>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on 16 December 2024 and were signed on its behalf by:

The notes form part of these financial statements

Basics Plus

Balance Sheet - continued
31 March 2024

Mr D M Hastie - Trustee

Mr M J Gale - Trustee

Basics Plus

Cash Flow Statement
for the Year Ended 31 March 2024

	Notes	31.3.24 £	31.3.23 £
Cash flows from operating activities			
Cash generated from operations	1	27,729	(74,776)
Net cash provided by/(used in) operating activities		<u>27,729</u>	<u>(74,776)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(175,692)	(37,498)
Purchase of fixed asset investments		(165)	(213)
Sale of tangible fixed assets		119,103	10,484
Net cash used in investing activities		<u>(56,754)</u>	<u>(27,227)</u>
Cash flows from financing activities			
Loan capital repaid in year		(10,846)	(14,871)
Net cash used in financing activities		<u>(10,846)</u>	<u>(14,871)</u>
Change in cash and cash equivalents in the reporting period			
		(39,871)	(116,874)
Cash and cash equivalents at the beginning of the reporting period			
		<u>165,197</u>	<u>282,071</u>
Cash and cash equivalents at the end of the reporting period			
		<u><u>125,326</u></u>	<u><u>165,197</u></u>

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 31 March 2024

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.24 £	31.3.23 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	50,524	(79,211)
Adjustments for:		
Depreciation charges	58,037	30,750
Profit on disposal of fixed assets	(118,115)	-
Increase in income received in advance	-	4,444
Decrease/(increase) in stocks	5,107	(7,339)
Decrease/(increase) in debtors	1,252	(5,842)
Increase/(decrease) in creditors	30,924	(17,578)
Net cash provided by/(used in) operations	<u>27,729</u>	<u>(74,776)</u>

2. ANALYSIS OF CHANGES IN NET DEBT

	At 1.4.23 £	Cash flow £	At 31.3.24 £
Net cash			
Cash at bank	<u>165,197</u>	<u>(39,871)</u>	<u>125,326</u>
	<u>165,197</u>	<u>(39,871)</u>	<u>125,326</u>
Debt			
Debts falling due within 1 year	(16,046)	(22)	(16,068)
Debts falling due after 1 year	<u>(525,086)</u>	<u>10,888</u>	<u>(514,198)</u>
	<u>(541,132)</u>	<u>10,866</u>	<u>(530,266)</u>
Total	<u>(375,935)</u>	<u>(29,005)</u>	<u>(404,940)</u>

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that the income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation unless performance conditions require deferral of the amount. Any income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Grants receivable are shown gross and are recognised in the SOFA to the extent that they relate to the period up to the year end. Where funding has been given for a period that spans the year end, the amount that relates to the following period is deferred and carried forward.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under the headings that aggregate all costs related to the category.

Direct charitable expenditure includes the direct costs of the activities and depreciation on related assets. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Fixtures and fittings	- 20% on reducing balance
Motor vehicles	- 20% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

1. ACCOUNTING POLICIES - continued

Fund accounting

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	31.3.24	31.3.23
	£	£
Donations	2,702	5,028
	<u> </u>	<u> </u>

3. OTHER TRADING ACTIVITIES

	31.3.24	31.3.23
	£	£
Rent, camping and utilities	30,941	42,726
Solar panels	-	2,408
	<u> </u>	<u> </u>
	<u>30,941</u>	<u>45,134</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	31.3.24	31.3.23
	£	£
Activity		
Catering, tea rooms, and farm shop	239,634	318,080
Sale of goods and other services	47,263	44,561
Fees and grants receivable	329,146	296,761
	<u> </u>	<u> </u>
	<u>616,043</u>	<u>659,402</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
Core Charitable Activities	579,047	9,978	589,025
Direct Service Provision			
	<u>131,476</u>	<u>900</u>	<u>132,376</u>
	<u>710,523</u>	<u>10,878</u>	<u>721,401</u>

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

6. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Core Charitable Activities	9,978	-	9,978
Direct Service Provision	-	900	900
	<u>9,978</u>	<u>900</u>	<u>10,878</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.24	31.3.23
	£	£
Depreciation - owned assets	58,037	30,749
Surplus on disposal of fixed assets	<u>(118,115)</u>	<u>-</u>

Surplus on disposal of fixed assets resulting from fire insurance claim.

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

9. STAFF COSTS

	31.3.24	31.3.23
	£	£
Wages and salaries	67,170	81,055
Other pension costs	2,886	3,619
	<u>70,056</u>	<u>84,674</u>

The average monthly number of employees during the year was as follows:

	31.3.24	31.3.23
Average monthly number of employees	<u>35</u>	<u>36</u>

No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	5,028
Charitable activities	
Core Charitable Activities	659,402
Other trading activities	45,134
Other income	40,000
Total	<u>749,564</u>
EXPENDITURE ON	
Charitable activities	
Core Charitable Activities	666,367
Direct Service Provision	162,408
Total	<u>828,775</u>
NET INCOME/(EXPENDITURE)	(79,211)
RECONCILIATION OF FUNDS	
Total funds brought forward	732,774
TOTAL FUNDS CARRIED FORWARD	<u><u>653,563</u></u>

11. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 April 2023	1,273,713	62,841	40,976	1,377,530
Additions	35,338	140,354	-	175,692
Disposals	-	-	(21,576)	(21,576)
At 31 March 2024	<u>1,309,051</u>	<u>203,195</u>	<u>19,400</u>	<u>1,531,646</u>
DEPRECIATION				
At 1 April 2023	284,493	48,711	35,195	368,399
Charge for year	26,181	30,897	959	58,037
Eliminated on disposal	-	-	(20,588)	(20,588)
At 31 March 2024	<u>310,674</u>	<u>79,608</u>	<u>15,566</u>	<u>405,848</u>
NET BOOK VALUE				
At 31 March 2024	<u>998,377</u>	<u>123,587</u>	<u>3,834</u>	<u>1,125,798</u>
At 31 March 2023	<u>989,220</u>	<u>14,130</u>	<u>5,781</u>	<u>1,009,131</u>

12. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1 April 2023	486
Additions	165
	<hr/>
At 31 March 2024	651
	<hr/>
NET BOOK VALUE	
At 31 March 2024	651
	<hr/> <hr/>
At 31 March 2023	486
	<hr/> <hr/>

There were no investment assets outside the UK.

13. STOCKS

	31.3.24 £	31.3.23 £
Stocks	11,528	16,635
	<hr/> <hr/>	<hr/> <hr/>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24 £	31.3.23 £
Trade debtors	17,760	18,357
Other debtors	17,711	15,183
VAT	-	5,684
Prepayments	3,526	1,025
	<hr/>	<hr/>
	38,997	40,249
	<hr/> <hr/>	<hr/> <hr/>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24 £	31.3.23 £
Other loans (see note 17)	16,068	16,046
Received in advance	17,590	17,570
Trade creditors	44,680	13,332
VAT	848	-
Other creditors	190	746
Accrued expenses	4,639	5,355
	<hr/>	<hr/>
	84,015	53,049
	<hr/> <hr/>	<hr/> <hr/>

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

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.24	31.3.23
	£	£
Other loans (see note 17)	514,198	525,086
	<u>514,198</u>	<u>525,086</u>

17. LOANS

An analysis of the maturity of loans is given below:

	31.3.24	31.3.23
	£	£
Amounts falling due within one year on demand:		
Loans - within 1 year	16,068	16,046
	<u>16,068</u>	<u>16,046</u>
Amounts falling between one and two years:		
Loans - 2-5 years	64,272	64,183
Loans - after 5 years	449,926	460,903
	<u>514,198</u>	<u>525,086</u>

18. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At
	£	£	31.3.24
			£
Unrestricted funds			
General fund	653,563	50,524	704,087
	<u>653,563</u>	<u>50,524</u>	<u>704,087</u>
TOTAL FUNDS	<u>653,563</u>	<u>50,524</u>	<u>704,087</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	771,925	(721,401)	50,524
	<u>771,925</u>	<u>(721,401)</u>	<u>50,524</u>
TOTAL FUNDS	<u>771,925</u>	<u>(721,401)</u>	<u>50,524</u>

Comparatives for movement in funds

	At 1.4.22	Net movement in funds	At
	£	£	31.3.23
			£
Unrestricted funds			
General fund	732,774	(79,211)	653,563
	<u>732,774</u>	<u>(79,211)</u>	<u>653,563</u>
TOTAL FUNDS	<u>732,774</u>	<u>(79,211)</u>	<u>653,563</u>

18. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	749,564	(828,775)	(79,211)
TOTAL FUNDS	<u>749,564</u>	<u>(828,775)</u>	<u>(79,211)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	732,774	(28,687)	704,087
TOTAL FUNDS	<u>732,774</u>	<u>(28,687)</u>	<u>704,087</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,521,489	(1,550,176)	(28,687)
TOTAL FUNDS	<u>1,521,489</u>	<u>(1,550,176)</u>	<u>(28,687)</u>

19. RELATED PARTY DISCLOSURES

During the year the charity employed Mr P Robinson as a farm manager. He is the son of the company secretary, Mrs A Turner.

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

31.3.24
£

31.3.23
£

INCOME AND ENDOWMENTS

Donations and legacies

Donations 2,702 5,028

Other trading activities

Rent, camping and utilities 30,941 42,726

Solar panels - 2,408

30,941 45,134

Charitable activities

Catering, tea rooms, and farm shop 239,634 318,080

Sale of goods and other services 47,263 44,561

Fees and grants receivable 329,146 296,761

616,043 659,402

Other income

Insurance claims 122,239 40,000

Total incoming resources

771,925 749,564

EXPENDITURE

Charitable activities

Purchase of goods and materials for resale 131,819 150,730

Staff costs 374,890 366,955

Employer's pension costs 5,642 4,428

Rates and water 3,126 4,035

Light and heat 44,637 44,656

Insurances 6,896 8,576

Repairs, renewals and maintenance 39,255 39,728

Equipment leasing 27,707 28,118

Computer costs 3,998 4,181

Stationery, printing and postage 1,101 666

Telephone 7,040 6,166

Licences and subscriptions 2,691 3,071

Motor expenses 10,126 9,451

Legal and professional fees 3,746 3,983

Bank charges and interest 4,499 4,841

Loan interest 42,777 28,830

Sundry expenses 782 2,633

Bad debts (209) 1,753

710,523 712,801

Support costs

Management

Staff costs 67,170 81,055

Carried forward 67,170 81,055

Basics Plus

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	31.3.24	31.3.23
	£	£
Management		
Brought forward	67,170	81,055
Employer's pension costs	2,886	3,619
Depreciation of tangible and heritage assets	58,037	30,750
Profit/loss on disposal of tangible fixed assets	(118,115)	-
	<u>9,978</u>	<u>115,424</u>
Governance costs		
Accountancy and legal fees	900	550
Total resources expended	<u>721,401</u>	<u>828,775</u>
Net income/(expenditure)	<u><u>50,524</u></u>	<u><u>(79,211)</u></u>

This page does not form part of the statutory financial statements

BASICS PLUS

England & Wales - Charity number 1084411

Accounts

Report of the Director and
Unaudited Financial Statements for the Year Ended 31 March 2023
for
Basics Plus

Basics Plus

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for the Year Ended 31 March 2023

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Basics Plus

Company Information
for the Year Ended 31 March 2023

SECRETARY:

REGISTERED OFFICE:

Betton Farm
Racecourse Road
East Ayton
Scarborough
North Yorkshire
YO13 9HT

REGISTERED NUMBER:

03884643 (England and Wales)

ACCOUNTANTS:

Philip Burley & Co
Chartered Accountants
28 Bagdale
Whitby
North Yorkshire
YO21 1QL

Basics Plus

Report of the Director
for the Year Ended 31 March 2023

The director presents report with the financial statements of the company for the year ended 31 March 2023.

PRINCIPAL ACTIVITY

The principal activity of the company in the year under review was that of

DIRECTOR

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

ON BEHALF OF THE BOARD:

.....
Director

Date:

Basics Plus

Income Statement
for the Year Ended 31 March 2023

	31.3.23 £	31.3.22 £
TURNOVER	447,775	512,265
Cost of sales	482,142	441,717
GROSS (LOSS)/PROFIT	(34,367)	70,548
OPERATING (LOSS)/PROFIT and (LOSS)/PROFIT BEFORE TAXATION	(34,367)	70,548
Tax on (loss)/profit	-	-
(LOSS)/PROFIT FOR THE FINANCIAL YEAR	(34,367)	70,548

The notes form part of these financial statements

Balance Sheet
31 March 2023

	Notes	31.3.23 £	31.3.22 £
CURRENT ASSETS			
Debtors	3	<u>123,341</u>	<u>157,708</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>123,341</u>	<u>157,708</u>
RESERVES			
Retained earnings		<u>123,341</u>	<u>157,708</u>
		<u>123,341</u>	<u>157,708</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Directors and authorised for issue on and were signed by:

.....
Director

1. **STATUTORY INFORMATION**

Basics Plus is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. **ACCOUNTING POLICIES**

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

3. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.23	31.3.22
	£	£
Trade debtors	<u>123,341</u>	<u>157,708</u>

Basics Plus

Trading and Profit and Loss Account
for the Year Ended 31 March 2023

	31.3.23		31.3.22	
	£	£	£	£
Sales		447,775		512,265
Cost of sales				
Purchases		482,142		441,717
GROSS (LOSS)/PROFIT		<u>(34,367)</u>		<u>70,548</u>
NET (LOSS)/PROFIT		<u><u>(34,367)</u></u>		<u><u>70,548</u></u>

This page does not form part of the statutory financial statements

BASICS PLUS

England & Wales - Charity number 1084411

Accounts

REGISTERED COMPANY NUMBER: 03884643 (England and Wales)
REGISTERED CHARITY NUMBER: 1084411

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2022
for
Basics Plus

Philip Burley & Co
Chartered Accountants
28 Bagdale
Whitby
North Yorkshire
YO21 1QL

Basics Plus

Contents of the Financial Statements
for the Year Ended 31 March 2022

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Detailed Statement of Financial Activities	16 to 17

Report of the Trustees
for the Year Ended 31 March 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and activities

The charity's objectives are:

- To provide for the relief of people in the Scarborough, Whitby and Ryedale areas with a learning or physical disability by the provision of, and assistance in, education, employment and facilities for recreation or other leisure time occupation of such persons.

There has been no significant change in these objectives during the year.

The trustees have paid due regard to the Charity Commission's guidance on the public benefit in deciding what activities the charity should undertake.

We continue to review our objectives on a regular basis. The review considers what we have achieved in the previous 12 months. We have referred to the Charity Commission guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Public benefit

The benefits to the public of the charity are:

- Providing education, training and recreational facilities for people with disabilities past school leaving age;
- Providing respite relief for carers;
- Preservation of the environment.

As required by the Charity Commission guidance, all these benefits relate to the aims of the charity. The trustees cannot see any detriment or harm arising from these benefits. The benefits are primarily to a specific section of the public, those with learning difficulties and their carers. People in poverty are not excluded from our benefits. All our activities revolve around our primary objective of providing for the underprivileged in the locality.

The number of people accessing the employment scheme is 52 individuals obtaining 112 one-day places per week.

Our scheme is accessed through a referral system, and the age of service users is 18+.

The other community projects which we operate allow the general public to access low cost services which include catering, printing and low-cost meeting space.

ACHIEVEMENT AND PERFORMANCE

Achievements and performance

We work in partnership with public agencies:

- To allow us to offer and provide the widest range of services that best meet the needs of our client population;
- To provide services of an appropriate quality standard;
- To provide an enjoyable, constructive and stimulating environment for all users of the services offered.

FINANCIAL REVIEW

Financial review

The results for the year and the charity's final position at the end of the year are shown in the attached financial statements.

The charity is dependent upon ongoing funding to help pay for resources and staffing costs, and currently holds service agreement contracts with a number of agencies. Continued funding will be necessary to enable the charity to maintain its current level of activity. Wherever possible, additional sources of funding and income are sought.

Reserves policy

The charity's policy on reserves is that unrestricted funds are needed to:

- Provide funds which can be designated to specific projects to enable these projects to be undertaken at short notice; and
- Cover administration and support costs, without which the charity could not function.

The trustees consider it prudent that unrestricted reserves should be sufficient to:

- Avoid the necessity of realising fixed assets held for the charity's use;
- Cover one year's management and administration costs;
- Provide a pool equal to 10% of the average charitable expenditure over the preceding two years from which funds can be designated to specific projects.

The trustees consider that reserves at the current level will ensure that, in the even of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. The level of reserves is monitored and reviewed by the trustees on an ongoing basis throughout the year.

Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

FUTURE PLANS

The plans we hope to move forward are:

- We will continue to build the income streams through the tea room, functions, farm shop and bakery, chopsticks (a project to recycle pallets into fire kindling), leaflet distribution and our print and design service.
- There is a new local housing development (101 dwellings) opposite the farm site, and we are being proactive in maximising potential new customers to the farm shop and tea rooms, and encouraging full use of our various facilities.

During the year the charity has operated when able to, due to the pandemic. The trustees are looking forward to the coming year and are continually looking at income streams and expenditure costs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Basics Plus was incorporated on 26th November 1999 as a charitable company limited by guarantee. The charity is an independent registered charity (number 1084411) and is governed by its memorandum and articles of association.

The trustees, who are also directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

C M Barnes
D M Hastie
J Hobson
M R Jaconelli
N R Taylor

Additional trustees are appointed at the discretion of the current trustees. An induction process is undertaken for individuals prior to appointment as a trustee. All trustees are provided with ongoing literature relevant to their position and are encouraged to attend training courses where necessary.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Decision making is undertaken by a management committee. The committee meet regularly to review activities and finances and to review risk.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
03884643 (England and Wales)

Registered Charity number
1084411

Registered office
Betton Farm
Racecourse Road
East Ayton
Scarborough
North Yorkshire
YO13 9HT

Trustees
C M Barnes (resigned 20.12.21)
D M Hastie
J Hobson
M R Jaconelli
N R Taylor
A Tidd (appointed 25.10.22)

Company Secretary
Mrs A P Turner

Independent Examiner
Philip Burley & Co
Chartered Accountants
28 Bagdale
Whitby
North Yorkshire
YO21 1QL

Approved by order of the board of trustees on 17 January 2023 and signed on its behalf by:

Basics Plus

Report of the Trustees
for the Year Ended 31 March 2022

M R Jaconelli - Trustee

Independent examiner's report to the trustees of Basics Plus ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ACA FCCA which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Stewart Michael Davies
ACA FCCA
Philip Burley & Co
Chartered Accountants
28 Bagdale
Whitby
North Yorkshire
YO21 1QL

17 January 2023

Basics Plus

Statement of Financial Activities
for the Year Ended 31 March 2022

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		32,229	2,477
Charitable activities	3		
Core Charitable Activities		702,643	468,649
Other trading activities	2	41,135	36,283
Other income		50,710	182,139
Total		<u>826,717</u>	<u>689,548</u>
EXPENDITURE ON			
Raising funds		-	393
Charitable activities	4		
Core Charitable Activities		612,678	333,388
Direct Service Provision		141,392	221,451
Total		<u>754,070</u>	<u>555,232</u>
NET INCOME		<u>72,647</u>	<u>134,316</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		660,127	525,811
TOTAL FUNDS CARRIED FORWARD		<u><u>732,774</u></u>	<u><u>660,127</u></u>

The notes form part of these financial statements

Basics Plus

Balance Sheet 31 March 2022

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
FIXED ASSETS			
Tangible assets	10	1,012,866	1,024,986
Investments	11	273	178
		<hr/>	<hr/>
		1,013,139	1,025,164
CURRENT ASSETS			
Stocks	12	9,296	6,238
Debtors	13	34,407	4,753
Cash at bank		282,071	214,121
		<hr/>	<hr/>
		325,774	225,112
CREDITORS			
Amounts falling due within one year	14	(72,015)	(31,730)
		<hr/>	<hr/>
NET CURRENT ASSETS		253,759	193,382
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,266,898	1,218,546
CREDITORS			
Amounts falling due after more than one year	15	(534,124)	(558,419)
		<hr/>	<hr/>
NET ASSETS		732,774	660,127
		<hr/>	<hr/>
FUNDS	17		
Unrestricted funds		732,774	660,127
		<hr/>	<hr/>
TOTAL FUNDS		732,774	660,127
		<hr/>	<hr/>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Basics Plus

Balance Sheet - continued
31 March 2022

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 17 January 2023 and were signed on its behalf by:

M R Jaconelli - Trustee

D M Hastie - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that the income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation unless performance conditions require deferral of the amount. Any income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Grants receivable are shown gross and are recognised in the SOFA to the extent that they relate to the period up to the year end. Where funding has been given for a period that spans the year end, the amount that relates to the following period is deferred and carried forward.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under the headings that aggregate all costs related to the category.

Direct charitable expenditure includes the direct costs of the activities and depreciation on related assets. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Fixtures and fittings	- 20% on reducing balance
Motor vehicles	- 20% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

1. ACCOUNTING POLICIES - continued

Fund accounting

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

	31.3.22	31.3.21
	£	£
Rent, camping and utilities	38,571	34,368
Solar panels	2,564	1,915
	<u>41,135</u>	<u>36,283</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	31.3.22	31.3.21
	£	£
Activity	£	£
Catering, tea rooms, and farm shop	390,260	153,510
Sale of goods and other services	30,160	14,575
Fees and grants receivable	282,223	300,564
	<u>702,643</u>	<u>468,649</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 5)	Totals
	£	£	£
Core Charitable Activities	469,793	142,885	612,678
Direct Service Provision	139,842	1,550	141,392
	<u>609,635</u>	<u>144,435</u>	<u>754,070</u>

5. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Core Charitable Activities	142,885	-	142,885
Direct Service Provision	-	1,550	1,550
	<u>142,885</u>	<u>1,550</u>	<u>144,435</u>

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.22	31.3.21
	£	£
Depreciation - owned assets	32,658	31,407
Deficit on disposal of fixed assets	1,020	-
	<u>33,678</u>	<u>31,407</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

8. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.22	31.3.21
Average monthly number of employees	34	34
	<u>34</u>	<u>34</u>

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	2,477
Charitable activities	
Core Charitable Activities	468,649
Other trading activities	36,283
Other income	182,139
Total	<u>689,548</u>
EXPENDITURE ON	
Raising funds	393

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
Charitable activities	
Core Charitable Activities	333,388
Direct Service Provision	
	221,451
Total	<u>555,232</u>
NET INCOME	<u>134,316</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	525,811
TOTAL FUNDS CARRIED FORWARD	<u><u>660,127</u></u>

10. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 April 2021	1,232,487	158,691	56,976	1,448,154
Additions	8,370	13,153	-	21,523
Disposals	-	(12,105)	(16,000)	(28,105)
	<u>1,240,857</u>	<u>159,739</u>	<u>40,976</u>	<u>1,441,572</u>
DEPRECIATION				
At 1 April 2021	234,533	141,142	47,493	423,168
Charge for year	24,817	6,034	1,807	32,658
Eliminated on disposal	-	(11,570)	(15,550)	(27,120)
	<u>259,350</u>	<u>135,606</u>	<u>33,750</u>	<u>428,706</u>
NET BOOK VALUE				
At 31 March 2022	<u>981,507</u>	<u>24,133</u>	<u>7,226</u>	<u>1,012,866</u>
At 31 March 2021	<u>997,954</u>	<u>17,549</u>	<u>9,483</u>	<u>1,024,986</u>

11. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1 April 2021	178
Additions	95
	<hr/>
At 31 March 2022	273
	<hr/>
NET BOOK VALUE	
At 31 March 2022	273
	<hr/> <hr/>
At 31 March 2021	178
	<hr/> <hr/>

There were no investment assets outside the UK.

12. STOCKS

	31.3.22 £	31.3.21 £
Stocks	9,296	6,238
	<hr/> <hr/>	<hr/> <hr/>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22 £	31.3.21 £
Trade debtors	12,600	3,937
VAT	13,045	-
Prepayments	8,762	816
	<hr/>	<hr/>
	34,407	4,753
	<hr/> <hr/>	<hr/> <hr/>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22 £	31.3.21 £
Other loans (see note 16)	21,880	21,302
Received in advance	13,124	-
Trade creditors	32,257	4,002
VAT	-	1,104
Other creditors	2,462	1,482
Accrued expenses	2,292	3,840
	<hr/>	<hr/>
	72,015	31,730
	<hr/> <hr/>	<hr/> <hr/>

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.22	31.3.21
	£	£
Other loans (see note 16)	534,124	558,419
	<u>534,124</u>	<u>558,419</u>

16. LOANS

An analysis of the maturity of loans is given below:

	31.3.22	31.3.21
	£	£
Amounts falling due within one year on demand:		
Loans - within 1 year	21,880	21,302
	<u>21,880</u>	<u>21,302</u>
Amounts falling between one and two years:		
Loans - 2-5 years	95,442	95,442
Loans - after 5 years	438,682	462,977
	<u>534,124</u>	<u>558,419</u>

17. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At
	£	£	31.3.22
			£
Unrestricted funds			
General fund	660,127	72,647	732,774
	<u>660,127</u>	<u>72,647</u>	<u>732,774</u>
TOTAL FUNDS	<u>660,127</u>	<u>72,647</u>	<u>732,774</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	826,717	(754,070)	72,647
	<u>826,717</u>	<u>(754,070)</u>	<u>72,647</u>
TOTAL FUNDS	<u>826,717</u>	<u>(754,070)</u>	<u>72,647</u>

Comparatives for movement in funds

	At 1.4.20	Net movement in funds	At
	£	£	31.3.21
			£
Unrestricted funds			
General fund	525,811	134,316	660,127
	<u>525,811</u>	<u>134,316</u>	<u>660,127</u>
TOTAL FUNDS	<u>525,811</u>	<u>134,316</u>	<u>660,127</u>

17. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	689,548	(555,232)	134,316
TOTAL FUNDS	<u>689,548</u>	<u>(555,232)</u>	<u>134,316</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	525,811	206,963	732,774
TOTAL FUNDS	<u>525,811</u>	<u>206,963</u>	<u>732,774</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,516,265	(1,309,302)	206,963
TOTAL FUNDS	<u>1,516,265</u>	<u>(1,309,302)</u>	<u>206,963</u>

18. RELATED PARTY DISCLOSURES

During the year the charity employed Mr P Robinson as a farm hand. He is the son of the company secretary, Mrs A Turner.

Basics Plus

Detailed Statement of Financial Activities for the Year Ended 31 March 2022

	31.3.22 £	31.3.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	32,229	2,477
Other trading activities		
Rent, camping and utilities	38,571	34,368
Solar panels	2,564	1,915
	<hr/>	<hr/>
	41,135	36,283
Charitable activities		
Catering, tea rooms, and farm shop	390,260	153,510
Sale of goods and other services	30,160	14,575
Fees and grants receivable	282,223	300,564
	<hr/>	<hr/>
	702,643	468,649
Other income		
HMRC JRS	17,600	162,422
Local council grants	30,443	19,717
Other grants	2,667	-
	<hr/>	<hr/>
	50,710	182,139
Total incoming resources	<hr/>	<hr/>
	826,717	689,548
EXPENDITURE		
Other trading activities		
Bad debts	-	393
Charitable activities		
Purchase of goods and materials for resale	159,586	83,565
Staff costs	286,872	230,275
Employer's pension costs	6,772	4,810
Rates and water	3,331	2,459
Light and heat	27,156	14,802
Insurances	6,533	6,825
Repairs, renewals and maintenance	50,845	29,706
Equipment leasing	26,076	7,174
Computer costs	2,520	2,379
Stationery, printing and postage	1,033	1,285
Telephone	3,636	3,848
Licences and subscriptions	1,928	1,766
Advertising	83	208
Motor expenses	6,555	5,446
Legal and professional fees	4,127	3,270
Bank charges and interest	4,848	1,948
Loan interest	16,642	19,996
Carried forward	608,543	419,762

This page does not form part of the statutory financial statements

Basics Plus

Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

	31.3.22	31.3.21
	£	£
Charitable activities		
Brought forward	608,543	419,762
HP interest	-	203
Sundry expenses	1,092	1,852
PAYE interest	-	28
	<hr/>	<hr/>
	609,635	421,845
Support costs		
Management		
Staff costs	107,211	96,425
Employer's pension costs	2,531	3,240
Depreciation of tangible and heritage assets	32,123	31,408
Loss on sale of tangible fixed assets	1,020	-
	<hr/>	<hr/>
	142,885	131,073
Governance costs		
Accountancy and legal fees	1,550	1,921
	<hr/>	<hr/>
Total resources expended	754,070	555,232
	<hr/>	<hr/>
Net income	72,647	134,316
	<hr/> <hr/>	<hr/> <hr/>

BASICS PLUS

England & Wales - Charity number 1084411

Accounts

REGISTERED COMPANY NUMBER: 03884643 (England and Wales)
REGISTERED CHARITY NUMBER: 1084411

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2021
for
Basics Plus

Philip Burley & Co
Chartered Accountants
28 Bagdale
Whitby
North Yorkshire
YO21 1QL

Basics Plus

Contents of the Financial Statements
for the Year Ended 31 March 2021

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Detailed Statement of Financial Activities	17 to 18

Report of the Trustees
for the Year Ended 31 March 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and activities

The charity's objectives are:

- To provide for the relief of people in the Scarborough, Whitby and Ryedale areas with a learning or physical disability by the provision of, and assistance in, education, employment and facilities for recreation or other leisure time occupation of such persons.

There has been no significant change in these objectives during the year.

The trustees have paid due regard to the Charity Commission's guidance on the public benefit in deciding what activities the charity should undertake.

We continue to review our objectives on a regular basis. The review considers what we have achieved in the previous 12 months. We have referred to the Charity Commission guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Public benefit

The benefits to the public of the charity are:

- Providing education, training and recreational facilities for people with disabilities past school leaving age;
- Providing respite relief for carers;
- Preservation of the environment.

As required by the Charity Commission guidance, all these benefits relate to the aims of the charity. The trustees cannot see any detriment or harm arising from these benefits. The benefits are primarily to a specific section of the public, those with learning difficulties and their carers. People in poverty are not excluded from our benefits. All our activities revolve around our primary objective of providing for the underprivileged in the locality.

The number of people accessing the employment scheme is 52 individuals obtaining 112 one-day places per week.

Our scheme is accessed through a referral system, and the age of service users is 18+.

The other community projects which we operate allow the general public to access low cost services which include catering, printing and low-cost meeting space.

ACHIEVEMENT AND PERFORMANCE

Achievements and performance

We work in partnership with public agencies:

- To allow us to offer and provide the widest range of services that best meet the needs of our client population;
- To provide services of an appropriate quality standard;
- To provide an enjoyable, constructive and stimulating environment for all users of the services offered.

FINANCIAL REVIEW

Financial review

The results for the year and the charity's final position at the end of the year are shown in the attached financial statements.

The charity is dependent upon ongoing funding to help pay for resources and staffing costs, and currently holds service agreement contracts with a number of agencies. Continued funding will be necessary to enable the charity to maintain its current level of activity. Wherever possible, additional sources of funding and income are sought.

Reserves policy

The charity's policy on reserves is that unrestricted funds are needed to:

- Provide funds which can be designated to specific projects to enable these projects to be undertaken at short notice; and
- Cover administration and support costs, without which the charity could not function.

The trustees consider it prudent that unrestricted reserves should be sufficient to:

- Avoid the necessity of realising fixed assets held for the charity's use;
- Cover one year's management and administration costs;
- Provide a pool equal to 10% of the average charitable expenditure over the preceding two years from which funds can be designated to specific projects.

The trustees consider that reserves at the current level will ensure that, in the even of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. The level of reserves is monitored and reviewed by the trustees on an ongoing basis throughout the year.

Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

FUTURE PLANS

The plans we hope to move forward are:

- We will continue to build the income streams through the tea room, functions, farm shop and bakery, chopsticks (a project to recycle pallets into fire kindling), leaflet distribution and our print and design service.
- There is a new local housing development (101 dwellings) opposite the farm site, and we are being proactive in maximising potential new customers to the farm shop and tea rooms, and encouraging full use of our various facilities.

During the year the charity has operated when able to, due to the pandemic. The trustees are looking forward to the coming year and are continually looking at income streams and expenditure costs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Basics Plus was incorporated on 26th November 1999 as a charitable company limited by guarantee. The charity is an independent registered charity (number 1084411) and is governed by its memorandum and articles of association.

The trustees, who are also directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

C M Barnes
D M Hastie
J Hobson
M R Jaconelli
N R Taylor

Additional trustees are appointed at the discretion of the current trustees. An induction process is undertaken for individuals prior to appointment as a trustee. All trustees are provided with ongoing literature relevant to their position and are encouraged to attend training courses where necessary.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Decision making is undertaken by a management committee. The committee meet regularly to review activities and finances and to review risk.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
03884643 (England and Wales)

Registered Charity number
1084411

Registered office
Betton Farm
Racecourse Road
East Ayton
Scarborough
YO13 9HT

Trustees
C M Barnes
D M Hastie
J Hobson
M R Jaconelli
N R Taylor

Company Secretary
Mrs A P Turner

Independent Examiner
Philip Burley & Co
Chartered Accountants
28 Bagdale
Whitby
North Yorkshire
YO21 1QL

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Basics Plus for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 30 November 2021 and signed on its behalf by:

M R Jaconelli - Trustee

Independent examiner's report to the trustees of Basics Plus ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ACA FCCA which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Stewart Michael Davies
ACA FCCA
Philip Burley & Co
Chartered Accountants
28 Bagdale
Whitby
North Yorkshire
YO21 1QL

30 November 2021

Basics Plus

Statement of Financial Activities
for the Year Ended 31 March 2021

	Notes	31.3.21 Unrestricted fund £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		2,477	9,058
Charitable activities	3		
Core Charitable Activities		468,649	652,611
Other trading activities	2	36,283	47,485
Other income		182,139	-
Total		<u>689,548</u>	<u>709,154</u>
EXPENDITURE ON			
Raising funds		393	-
Charitable activities	4		
Core Charitable Activities		333,388	464,258
Direct Service Provision		221,451	241,097
Total		<u>555,232</u>	<u>705,355</u>
NET INCOME		<u>134,316</u>	<u>3,799</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		525,811	522,012
TOTAL FUNDS CARRIED FORWARD		<u><u>660,127</u></u>	<u><u>525,811</u></u>

Basics Plus

Balance Sheet
31 March 2021

	Notes	31.3.21 Unrestricted fund £	31.3.20 Total funds £
FIXED ASSETS			
Tangible assets	10	1,024,986	1,053,014
Investments	11	178	274
		<hr/>	<hr/>
		1,025,164	1,053,288
CURRENT ASSETS			
Stocks	12	6,238	8,422
Debtors	13	4,753	40,231
Cash at bank		214,121	69,105
		<hr/>	<hr/>
		225,112	117,758
CREDITORS			
Amounts falling due within one year	14	(31,730)	(75,235)
		<hr/>	<hr/>
NET CURRENT ASSETS		193,382	42,523
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,218,546	1,095,811
CREDITORS			
Amounts falling due after more than one year	15	(558,419)	(570,000)
		<hr/>	<hr/>
NET ASSETS		660,127	525,811
		<hr/>	<hr/>
FUNDS	18		
Unrestricted funds		660,127	525,811
		<hr/>	<hr/>
TOTAL FUNDS		660,127	525,811
		<hr/>	<hr/>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Basics Plus

Balance Sheet - continued
31 March 2021

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 30 November 2021 and were signed on its behalf by:

M R Jaconelli - Trustee

D M Hastie - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that the income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation unless performance conditions require deferral of the amount. Any income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Grants receivable are shown gross and are recognised in the SOFA to the extent that they relate to the period up to the year end. Where funding has been given for a period that spans the year end, the amount that relates to the following period is deferred and carried forward.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under the headings that aggregate all costs related to the category.

Direct charitable expenditure includes the direct costs of the activities and depreciation on related assets. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Fixtures and fittings	- 20% on reducing balance
Motor vehicles	- 20% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

1. ACCOUNTING POLICIES - continued

Fund accounting

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

	31.3.21 £	31.3.20 £
Rent, camping and utilities	34,368	45,626
Solar panels	1,915	1,859
	<u>36,283</u>	<u>47,485</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	31.3.21 £	31.3.20 £
Activity	£	£
Catering, tea rooms, and farm shop	Core Charitable Activities 153,510	317,636
Sale of goods and other services	Core Charitable Activities 14,575	39,986
Fees and grants receivable	Core Charitable Activities 300,564	294,989
	<u>468,649</u>	<u>652,611</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
Core Charitable Activities	251,116	82,272	333,388
Direct Service Provision			
	<u>170,729</u>	<u>50,722</u>	<u>221,451</u>
	<u>421,845</u>	<u>132,994</u>	<u>554,839</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

5. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Core Charitable Activities	81,311	961	82,272
Direct Service Provision			
	<u>49,762</u>	<u>960</u>	<u>50,722</u>
	<u><u>131,073</u></u>	<u><u>1,921</u></u>	<u><u>132,994</u></u>

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.21	31.3.20
	£	£
Depreciation - owned assets	<u><u>31,407</u></u>	<u><u>37,833</u></u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

8. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.21	31.3.20
Average monthly number of employees	<u><u>34</u></u>	<u><u>34</u></u>

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	9,058
Charitable activities	
Core Charitable Activities	652,611
Other trading activities	<u>47,485</u>
Total	<u>709,154</u>
EXPENDITURE ON	
Charitable activities	
Core Charitable Activities	464,258

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Direct Service Provision	Unrestricted fund £
	241,097
Total	<u>705,355</u>
NET INCOME	<u>3,799</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	522,012
TOTAL FUNDS CARRIED FORWARD	<u><u>525,811</u></u>

10. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 April 2020	1,232,487	155,312	56,976	1,444,775
Additions	-	3,379	-	3,379
At 31 March 2021	<u>1,232,487</u>	<u>158,691</u>	<u>56,976</u>	<u>1,448,154</u>
DEPRECIATION				
At 1 April 2020	209,883	136,755	45,123	391,761
Charge for year	24,650	4,387	2,370	31,407
At 31 March 2021	<u>234,533</u>	<u>141,142</u>	<u>47,493</u>	<u>423,168</u>
NET BOOK VALUE				
At 31 March 2021	<u>997,954</u>	<u>17,549</u>	<u>9,483</u>	<u>1,024,986</u>
At 31 March 2020	<u><u>1,022,604</u></u>	<u><u>18,557</u></u>	<u><u>11,853</u></u>	<u><u>1,053,014</u></u>

11. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1 April 2020	274
Additions	78
Disposals	(174)
	<hr/>
At 31 March 2021	178
	<hr/>
NET BOOK VALUE	
At 31 March 2021	178
	<hr/> <hr/>
At 31 March 2020	274
	<hr/> <hr/>

There were no investment assets outside the UK.

12. STOCKS

	31.3.21 £	31.3.20 £
Stocks	6,238	8,422
	<hr/>	<hr/>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Trade debtors	3,937	11,283
Other debtors	-	21,390
Prepayments	816	7,558
	<hr/>	<hr/>
	4,753	40,231
	<hr/> <hr/>	<hr/> <hr/>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Other loans (see note 16)	21,302	30,000
Hire purchase (see note 17)	-	889
Trade creditors	4,002	25,033
Social security and other taxes	-	4,646
VAT	1,104	7,376
Other creditors	1,482	2,758
Accrued expenses	3,840	4,533
	<hr/>	<hr/>
	31,730	75,235
	<hr/> <hr/>	<hr/> <hr/>

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.21	31.3.20
	£	£
Other loans (see note 16)	558,419	570,000
	<u>558,419</u>	<u>570,000</u>

16. LOANS

An analysis of the maturity of loans is given below:

	31.3.21	31.3.20
	£	£
Amounts falling due within one year on demand:		
Loans - within 1 year	21,302	30,000
	<u>21,302</u>	<u>30,000</u>
Amounts falling between one and two years:		
Loans - 2-5 years	95,442	120,000
Loans - after 5 years	462,977	450,000
	<u>558,419</u>	<u>570,000</u>

17. LEASING AGREEMENTS

Minimum lease payments under hire purchase fall due as follows:

	31.3.21	31.3.20
	£	£
Net obligations repayable:		
Within one year	-	889
	<u>-</u>	<u>889</u>

18. MOVEMENT IN FUNDS

	At 1.4.20	Net movement in funds	At
	£	£	31.3.21
			£
Unrestricted funds			
General fund	525,811	134,316	660,127
	<u>525,811</u>	<u>134,316</u>	<u>660,127</u>
TOTAL FUNDS	<u>525,811</u>	<u>134,316</u>	<u>660,127</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	689,548	(555,232)	134,316
	<u>689,548</u>	<u>(555,232)</u>	<u>134,316</u>
TOTAL FUNDS	<u>689,548</u>	<u>(555,232)</u>	<u>134,316</u>

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	522,012	3,799	525,811
TOTAL FUNDS	<u>522,012</u>	<u>3,799</u>	<u>525,811</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	709,154	(705,355)	3,799
TOTAL FUNDS	<u>709,154</u>	<u>(705,355)</u>	<u>3,799</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	522,012	138,115	660,127
TOTAL FUNDS	<u>522,012</u>	<u>138,115</u>	<u>660,127</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,398,702	(1,260,587)	138,115
TOTAL FUNDS	<u>1,398,702</u>	<u>(1,260,587)</u>	<u>138,115</u>

19. RELATED PARTY DISCLOSURES

During the year the charity employed Mr P Robinson as a farm hand. He is the son of the company secretary, Mrs A Turner.

Basics Plus

Detailed Statement of Financial Activities for the Year Ended 31 March 2021

	31.3.21 £	31.3.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	2,477	9,058
Other trading activities		
Rent, camping and utilities	34,368	45,626
Solar panels	1,915	1,859
	<hr/>	<hr/>
	36,283	47,485
Charitable activities		
Catering, tea rooms, and farm shop	153,510	317,636
Sale of goods and other services	14,575	39,986
Fees and grants receivable	300,564	294,989
	<hr/>	<hr/>
	468,649	652,611
Other income		
HMRC JRS	162,422	-
Local council grants	19,717	-
	<hr/>	<hr/>
	182,139	-
Total incoming resources	<hr/>	<hr/>
	689,548	709,154
EXPENDITURE		
Other trading activities		
Bad debts	393	-
Charitable activities		
Purchase of goods and materials for resale	83,565	170,824
Staff costs	230,275	277,861
Employer's pension costs	4,810	4,731
Staff training and DBS	-	398
Rates and water	2,459	3,838
Light and heat	14,802	20,683
Insurances	6,825	7,697
Repairs, renewals and maintenance	29,706	17,825
Equipment leasing	7,174	5,231
Computer costs	2,379	3,509
Stationery, printing and postage	1,285	1,445
Telephone	3,848	3,276
Licences and subscriptions	1,766	1,864
Advertising	208	110
Motor expenses	5,446	(2,811)
Legal and professional fees	3,270	7,142
Bank charges and interest	1,948	3,900
Loan interest	19,996	31,097
Carried forward	419,762	558,620

This page does not form part of the statutory financial statements

Basics Plus

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	31.3.21 £	31.3.20 £
Charitable activities		
Brought forward	419,762	558,620
HP interest	203	1,548
Sundry expenses	1,852	1,402
PAYE interest	28	-
	<hr/>	<hr/>
	421,845	561,570
Support costs		
Management		
Staff costs	96,425	98,665
Employer's pension costs	3,240	5,038
Depreciation of tangible and heritage assets	31,408	37,832
	<hr/>	<hr/>
	131,073	141,535
Governance costs		
Accountancy and legal fees	1,921	2,250
	<hr/>	<hr/>
Total resources expended	555,232	705,355
Net income	<hr/> <hr/>	<hr/> <hr/>
	134,316	3,799