

BIBBYS FARM LIMITED

England & Wales · Charity number 1103549

Details

Status Registered

Legal form Charitable company

Company number [05087099](#)

Registered 2004-04-30

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

Contact

Address Charnock Back Lane
Heath Charnock
Chorley
Chorley
Lancashire
PR6 9DL

Phone 0300 20 10 077

Email diane@bibbysfarm.org.uk

Website www.bibbysfarm.org.uk

Activities

Objects: TO PROMOTE THE DEVELOPMENT OF YOUNG PEOPLE IN ACHIEVING THEIR FULL PHYSICAL, INTELLECTUAL, SOCIAL AND SPIRITUAL POTENTIALS AS INDIVIDUALS, AS RESPONSIBLE CITIZENS AND AS MEMBERS OF THEIR LOCAL, NATIONAL AND INTERNATIONAL COMMUNITIES IN PARTICULAR BUT NOT EXCLUSIVELY BY THE ESTABLISHMENT, MAINTENANCE AND MANAGEMENT OF A SCOUT CAMP (TO BE KNOWN AS BIBBYS FARM, HEATH CHARNOCK, LANCASHIRE) FOR THE BOLTON SCOUT TRUST.

Activities: to promote the development of young people in achieving their full physical, intellectual, social and spiritual potential as individuals, as responsible citizens and as members of their local, national and international communities in particular but not exclusively by the establishment maintenance and management of a Scout Camp for the Bolton Scout Trust

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Amateur Sport, Environment/conservation/heritage
- **Who:** Children/young People

Geography

- **Area of benefit:** LANCASHIRE
- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£355,500	£259,864	-	-
2023-12-31	£342,820	£224,674	-	-
2022-12-31	£307,489	£224,674	-	-
2021-12-31	£216,172	£140,920	-	-
2020-12-31	£121,004	£129,393	-	-

Trustees

Name	Role	Appointed
Diane Mary Hawkins DL JP LLB	Chair	2014-07-03
Beverley Raine		2021-07-08
COLIN HOUGH		2024-09-22
DAVID ALAN BOOTLAND		
Ian James		2024-09-22

BIBBYS FARM LIMITED

England & Wales - Charity number 1103549

Accounts

REGISTERED COMPANY NUMBER: 05087099 (England and Wales)
REGISTERED CHARITY NUMBER: 1103549

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024
FOR
BIBBYS FARM LIMITED

BIBBYS FARM LIMITED

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for the Year Ended 31 December 2024

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BIBBYS FARM LIMITED

REPORT OF THE TRUSTEES **for the Year Ended 31 December 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 December 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 28 March 2018).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The company was established to promote the development of young people in achieving their full physical, intellectual, social and spiritual potential as individuals, as responsible citizens and as members of their local, national and international communities in particular but not exclusively by the establishment maintenance and management of a Scout Camp for the Bolton Scout Trust.

Pursuant to the terms of its lease from Bolton Scout Trust the company has expended the loans and grants made to it by the Trust in laying out and completing the conversion of Bibbys Farm, Heath Charnock as a Scout Campsite, including the Farm House and Wardens accommodation. It continues to operate the campsite and administer the site.

ACHIEVEMENT AND PERFORMANCE

It has been yet another busy year despite Entrust not using our facilities during the summer. This has allowed us to accommodate other visitors instead. Our initial fears that this would have an adverse impact upon finances appears to have been misplaced.

The damage done to some of the fields over the previous years has had the opportunity to recover.

Everyone has worked tirelessly to empty the Activity Barn prior to demolition. It is astonishing what junk we found, some of which had probably not seen the light of day since it arrived from Hulton Park. Eventually, everything salvageable was stripped out and the barn is no more. A clear site is ready for building to commence once ground surveys are complete and we are able to go out to tender.

We welcome, both as a Trustee of Bolton Scout Trust and Director of Bibbys Farm Ltd, Ian James who has been involved in Scouting all his life. He was around at the start of the development of Bibbys Farm and we are delighted that he is now back with us and leading the team to rebuild the Activity Barn.

We also welcome Tom Whittaker who joined us after Easter as Site Caretaker. Previously a visitor with his Cubs and a volunteer lending a hand when he could, he is now employed Monday to Friday to keep an eye on the buildings and site, cleaning in readiness for visitors and helping to maintain everything in good condition.

Thanks are due to everyone who contributes to the life and smooth running of Bibbys Farm. From Peter and Barbara in the office, Tom on site, to Darren and all the volunteer crew; Norman Theaker for chairing the Safety Committee; Carol in charge of the Tuck Shop; Steve and Lisa Clifford resident in the farmhouse who lend a hand when needed and keep an eye on the site when it is empty; David and Beverley who keep a close eye on the accounts to ensure that every penny is put to good use; Ian leading the planning for the barn.

We all look forward to another exciting year at Bibbys Farm.

BIBBYS FARM LIMITED

REPORT OF THE TRUSTEES **for the Year Ended 31 December 2024**

FINANCIAL REVIEW

Reserves policy

Whilst the company is still dependent on Bolton Scout Trust for its financial requirements, the company is continuing to carry out camping activities, it is the intention to build up reserves from income to meet the running costs of the site, to replace worn out equipment and buildings and to fund the provision of adventure activities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Bibbys Farm Limited was incorporated under the Companies Act 1985 on 29 March 2004. The company is a private company limited by guarantee. The liability of each member is limited to an amount not exceeding £1. The company is also a registered charity.

The company is administered by the Chairman and Board of Trustees listed below on behalf of its members. Meetings are held when required with a total of five meetings being held in the year.

Trustees are appointed by the members of the company.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05087099 (England and Wales)

Registered Charity number

1103549

Registered office

Greymount
Princess Road
Lostock
Bolton
BL6 4DS

Trustees

Mr D A Bootland
Mrs D M Hawkins
Miss B Raine
Mr CD Hough
Mr I James

Company Secretary

Mrs D M Hawkins

Independent examiner

Cowgills Limited
Fourth Floor
Unit 5B The Parklands
Bolton
BL6 4SD

Bankers

Barclays Bank plc
1 - 5 Market Street
Town Centre
Bolton
BL1 1XA

BIBBYS FARM LIMITED

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2024

PUBLIC BENEFIT

Under the Charities Act 2011 Bibbys Farm Limited is required to demonstrate that our aims are for the public benefit. In so far as we have supported Scouting by providing camping facilities and arranged by a broad variety of outdoor, adventurous and exciting activities which have enabled those adults in scouting to bring the scouts, cubs, beavers and Explorers to Bibbys Farm to enjoy the facilities with the aim of further scouting. Our assessment is that we have met the public benefit criteria under both the advancement of citizenship or community development headings.

Principles that demonstrate that the company's aims are for the public benefit are as follows:

- through the Scout method young people develop towards their full potential
- the clear link between the benefits for young people and the purpose of Scouting
- the safety of young people is taken very seriously and the benefits of scouting activities provided far outweigh the risks
- the aim of scouting refers to young people and the beneficiaries, aged between four and 25
- the association does not exclude those in poverty from its benefits
- any private benefits from Scouting are incidental, other than to those as a beneficiary.

EVENTS AFTER THE BALANCE SHEET DATE

No matters or circumstances have arisen since the year end of the financial year which significantly affect the operations of the company, the results of those operations or the state of affairs of the company in the financial years subsequent to the financial year ended 31 December 2024.

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

Approved by order of the board of trustees on6-5-25..... and signed on its behalf by:



.....
Mrs D M Hawkins - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BIBBYS FARM LIMITED**

I report to the charity trustees on my examination of the accounts for the year ended 31 December 2024, which are set out on pages five to fifteen.

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 Act 2006').

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.

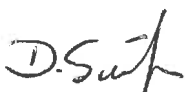
Independent examiner's report

The company's gross income exceeds £250,000 in the year. I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

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 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.

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.



Daniel Smith FCCA
Cowgills Limited
Fourth Floor
Unit 5B The Parklands
Bolton
BL6 4SD

Date: 28/07/2025.....

BIBBYS FARM LIMITED**STATEMENT OF ACTIVITIES (INCLUDING INCOME & EXPENDITURE ACCOUNT)**
for the Year Ended 31 December 2024

		31.12.24 Total funds	31.12.23 Total funds
	Notes	£	£
INCOME AND ENDOWMENTS FROM			
Other trading activities	2	<u>355,500</u>	<u>342,820</u>
Total		355,500	342,820
EXPENDITURE ON			
Trading activities to raise funds		11,883	12,101
Charitable activities			
Promote the development of young people		<u>247,981</u>	<u>224,115</u>
Total		259,864	236,216
NET INCOME		95,636	106,604
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>615,619</u>	<u>509,015</u>
TOTAL FUNDS CARRIED FORWARD		711,255	615,619
Unrestricted funds		505,488	418,323
Restricted funds		<u>205,767</u>	<u>197,296</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

BIBBYS FARM LIMITED (REGISTERED NUMBER: 05087099)**BALANCE SHEET**
At 31 December 2024

		31.12.24 Total funds	31.12.23 Total funds
	Notes	£	£
FIXED ASSETS			
Tangible assets	7	1,217,357	1,232,332
CURRENT ASSETS			
Stocks	8	7,922	7,114
Debtors	9	3,575	2,585
Cash at bank and in hand		<u>395,876</u>	<u>300,835</u>
		407,373	310,534
CREDITORS			
Amounts falling due within one year	10	(15,612)	(29,384)
NET CURRENT ASSETS		<u>391,761</u>	<u>281,150</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,609,118	1,513,482
CREDITORS			
Amounts falling due after more than one year	11	(897,863)	(897,863)
NET ASSETS		<u>711,255</u>	<u>615,619</u>
FUNDS	12		
Unrestricted funds		505,488	418,323
Restricted funds		<u>205,767</u>	<u>197,296</u>
TOTAL FUNDS		<u>711,255</u>	<u>615,619</u>

BALANCE SHEET - CONTINUED

At 31 December 2024

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

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2024 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.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

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


6-5-25


.....
Mrs D M Hawkins - 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 28 March 2018)', 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.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Tangible fixed assets are recorded at cost less depreciation. Assets are only capitalised if they can be used for more than four years, and cost at least £250.

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

Plant and machinery	-10% on cost
Land and buildings	-NIL
Sports equipment	-25% reducing balance
Improvements to property	-10% reducing balance

No depreciation is charged on land. Depreciation is not charged on the buildings as the trustees believe that the residual value is greater than the carrying value in the financial statements.

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.

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

BIBBYS FARM LIMITED

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2024

1. ACCOUNTING POLICIES - continued

Volunteer help

The value of any voluntary help received is not included in the accounts.

Investment income

Investment income is accounted for on an accruals basis.

Going concern

The financial statements have been prepared on a going concern basis.

2. OTHER TRADING ACTIVITIES

	31.12.24	31.12.23
	£	£
Tuck shop income	17,231	16,998
Accommodation income	129,564	129,624
Camping income	49,069	71,139
Events income	38,661	41,746
Activities	56,946	59,124
Farmhouse income	9,918	6,591
Other income	48,992	12,336
Interest received	4,384	1,972
Donations	<u>735</u>	<u>3,290</u>
	<u>355,500</u>	<u>342,820</u>

3. NET INCOME

Net income is stated after charging/(crediting):

	31.12.24	31.12.23
	£	£
Depreciation - owned assets	<u>14,975</u>	<u>17,765</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

5. STAFF COSTS

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

	31.12.24	31.12.23
	<u>3</u>	<u>3</u>

No employees received emoluments in excess of £70,000.

BIBBYS FARM LIMITED

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2024

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Funds
	£
INCOME AND ENDOWMENTS FROM	
Other trading activities	<u>342,820</u>
Total	
EXPENDITURE ON	
Raising funds	12,101
Charitable activities	
Promote the development of young people	<u>224,115</u>
Total	<u>236,216</u>
NET INCOME	106,604
RECONCILIATION OF FUNDS	
Total funds brought forward	<u>509,015</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>615,619</u></u>

BIBBYS FARM LIMITED**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**
for the Year Ended 31 December 2024**7. TANGIBLE FIXED ASSETS**

	Land & buildings £	Improvements to property £	Fixtures, plant & machinery £
COST			
At 1 January 2024	1,187,898	97,038	147,136
Additions	-	-	-
Disposals	-	-	-
At 31 December 2024	<u>1,187,898</u>	<u>97,038</u>	<u>147,136</u>
DEPRECIATION			
At 1 January 2024	48,910	55,858	107,697
Charge for year	-	4,118	7,727
Depreciation on disposal	-	-	-
At 31 December 2024	<u>48,910</u>	<u>59,976</u>	<u>115,424</u>
NET BOOK VALUE			
At 31 December 2024	<u>1,138,988</u>	<u>37,062</u>	<u>31,712</u>
At 31 December 2023	<u>1,138,988</u>	<u>41,180</u>	<u>39,439</u>
Sports equipment			
		Sports equipment £	Totals £
COST			
At 1 January 2024		38,950	1,471,022
Additions		-	-
Disposals		-	-
At 31 December 2024		<u>38,950</u>	<u>1,471,022</u>
DEPRECIATION			
At 1 January 2024		26,225	238,690
Charge for year		3,130	14,975
Depreciation on disposal		-	-
At 31 December 2024		<u>29,355</u>	<u>253,665</u>
NET BOOK VALUE			
At 31 December 2024		<u>9,595</u>	<u>1,217,357</u>
At 31 December 2023		<u>12,725</u>	<u>1,232,332</u>

BIBBYS FARM LIMITED**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**
for the Year Ended 31 December 2024**8. STOCKS**

	31.12.24	31.12.23
	£	£
Stocks	<u>7,922</u>	<u>7,114</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24	31.12.23
	£	£
Trade debtors	2,854	1,834
Prepayments	<u>721</u>	<u>751</u>
	<u>3,575</u>	<u>2,585</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24	31.12.23
	£	£
Trade creditors	1,948	-
Other taxes & social security	10,689	6,425
Accruals	<u>2,975</u>	<u>22,958</u>
	<u>15,612</u>	<u>29,384</u>

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

	31.12.24	31.12.23
	£	£
Amounts owed to related party	<u>897,863</u>	<u>897,863</u>

BIBBYS FARM LIMITED**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**
for the Year Ended 31 December 2024**12. MOVEMENT IN FUNDS**

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
Funds			
General fund	418,323	87,415	505,738
Restricted fund	197,296	8,471	205,767
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>615,619</u>	<u>95,886</u>	<u>711,505</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Total funds	355,500	(259,864)	95,636
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>355,500</u>	<u>(259,864)</u>	<u>95,636</u>

13. RELATED PARTY DISCLOSURES

At the reporting date £897,863 (2023: £897,863) was owed to Bolton Scout Trust, and during the year £nil (2023: £nil) has been advanced and £nil (2023: £nil) has been repaid.

14. ULTIMATE CONTROLLING PARTY

The company was controlled by the Board of Trustees throughout the year under review.

BIBBYS FARM LIMITED**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**
for the Year Ended 31 December 2024

	31.12.24	31.12.23
	£	£
INCOME AND ENDOWMENTS		
Other trading activities		
Tuck shop income	17,231	16,998
Accommodation income	129,564	129,624
Camping income	49,069	71,139
Events income	38,661	41,746
Activities income	56,946	59,124
Farmhouse income	9,918	6,591
Other income	48,992	12,336
Other income re furlough	-	-
Other income re rates rebate	-	-
Interest received	4,384	1,972
Donations	735	3,290
	<u>355,500</u>	<u>342,820</u>
Total incoming resources	355,500	342,820
EXPENDITURE		
Other trading activities		
Opening stock	7,114	6,088
Out of date stock written off	-	-
Tuck shop purchases	12,691	13,127
Closing stock	<u>(7,922)</u>	<u>(7,114)</u>
	11,883	12,101
Charitable activities		
Activities, events and projects	72,748	76,250
Rent, rates & water	3,716	6,540
Light and heat	25,880	30,093
Advertising	-	-
Sundries	5,577	4,129
Travelling	388	327
Plant maintenance	1,792	1,912
Grounds maintenance & site improvements	30,505	16,525
Cleaning	507	815
Computer costs	1,539	610
Depreciation of tangible fixed assets	<u>14,975</u>	<u>17,765</u>
	157,627	154,966
Support costs		
Finance		
Bank charges	1,169	1,348

BIBBYS FARM LIMITED**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**
for the Year Ended 31 December 2024

	31.12.24	31.12.23
	£	£
Governance costs		
Wages	64,570	47,485
Employer NI costs	298	-
Employer pension costs	1,951	1,249
Insurance	14,992	13,369
Telephone	564	744
Postage and stationery	1,460	1,010
Accountancy and legal and professional fees	<u>5,350</u>	<u>3,944</u>
	<u>89,185</u>	<u>67,801</u>
Total resources expended	259,864	236,216
Net income	<u>95,636</u>	<u>106,604</u>

BIBBYS FARM LIMITED

England & Wales - Charity number 1103549

Accounts

REGISTERED COMPANY NUMBER: 05087099 (England and Wales)
REGISTERED CHARITY NUMBER: 1103549

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023
FOR
BIBBYS FARM LIMITED

BIBBYS FARM LIMITED

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BIBBYS FARM LIMITED

REPORT OF THE TRUSTEES **for the Year Ended 31 December 2023**

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 December 2023. 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 28 March 2018).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The company was established to promote the development of young people in achieving their full physical, intellectual, social and spiritual potential as individuals, as responsible citizens and as members of their local, national and international communities in particular but not exclusively by the establishment maintenance and management of a Scout Camp for the Bolton Scout Trust.

Pursuant to the terms of its lease from Bolton Scout Trust the company has expended the loans and grants made to it by the Trust in laying out and completing the conversion of Bibbys Farm, Heath Charnock as a Scout Campsite, including the Farm House and Wardens accommodation. It continues to operate the campsite and administer the site.

ACHIEVEMENT AND PERFORMANCE

Once again, we have had a busy and successful season. Our visitors included many District Camps, Entrust, Boathouse Youth, and school visits. We are one of the largest providers of facilities for D. of E. camping in the North West. Unfortunately, we probably had one of our wettest summers which has caused considerable damage to some of the fields. This did not deter visitors and we had several events, which were well attended. We are increasingly popular with evening visitors.

During the year we purchased a mobile climbing wall to augment our own external climbing wall and the internal climbing facility in the Activity Barn. This was important in the light of our exciting plans to replace the Activity Barn during 2024.

The Explorer Cabin was relocated from adjacent to the Activity Barn and placed at the end of the car park behind the toilet block. Two more cabins were purchased, funded generously by Norman Moran, and he and the Friends of Bibbys Farm have worked tirelessly to prepare them for use. We are delighted that they are now ready and being used by visiting service teams, who are very pleased with the much-improved standard of accommodation we can now offer. Huge thanks are due to all those who worked with Norman over many weekends and during the week to complete this task. We are extremely grateful to you all.

Sadly, we have lost two of our stalwart and most long standing supporters. We deeply mourn the loss of Brian Davies who died suddenly on 30th July. Whilst Brian had not been in good health for a while, he continued to serve the Trust and Bibbys Farm until his death. Scouting was his life. He is missed enormously by us all, his contribution to the Trust and to Bibbys was unparalleled and is greatly appreciated. We are grateful to one of the Trust members, Robin Hall, who joined Cubs with Brian many years ago, who has made with great love and care a memorial bench, which will take pride of place on site as a lasting tribute to Brian. After Brian's funeral, we held a short memorial service on site when we were pleased to welcome Brian's widow, sons, and their families. Crew who had been unable to attend the funeral had the opportunity to pay their respects and remember Brian and all that he did for us. Robin brought along the unfinished bench to show everyone.

Brian Withers died on 2nd January this year. Brian and Carol have volunteered at Bibbys Farm on site nearly every weekend, rain or shine, and have done so from the outset. He was known as the "Mr Fix-it" of Bibbys and made a huge contribution as an instructor, handyman, and not least as spokesperson for all the crew. He too will be hugely missed, and we are very grateful that Carol plans to continue in her role in charge of the Tuck Shop.

We were delighted to be told in August that Greater Manchester Police had agreed to make a very substantial donation from their ARIS fund (Proceeds of Crime) towards the new Activity Barn. This has meant that plans are now well under way and it is anticipated that 2024 will be the year of the new barn.

Thanks are due to everyone who contributes to the life and smooth running of Bibbys Farm. From Peter and Barbara in the office to Darren and all the volunteer crew; Norman Theaker for chairing the Safety Committee; Steve and Lisa Clifford resident in the farmhouse who lend a hand when needed and keep an eye on the site when it is empty; David and

BIBBYS FARM LIMITED

REPORT OF THE TRUSTEES **for the Year Ended 31 December 2023**

Beverley who keep a close eye on the accounts to ensure that every penny is put to good use.

We all look forward to another exciting year at Bibbys Farm.

FINANCIAL REVIEW

Reserves policy

Whilst the company is still dependent on Bolton Scout Trust for its financial requirements, the company is continuing to carry out camping activities, it is the intention to build up reserves from income to meet the running costs of the site, to replace worn out equipment and buildings and to fund the provision of adventure activities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Bibbys Farm Limited was incorporated under the Companies Act 1985 on 29 March 2004. The company is a private company limited by guarantee. The liability of each member is limited to an amount not exceeding£1. The company is also a registered charity.

The company is administered by the Chairman and Board of Trustees listed above on behalf of its members. Meetings are held when required with a total of five meetings being held in the year.

Trustees are appointed by the members of the company.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05087099 (England and Wales)

Registered Charity number

110 3549

Registered office

Greymount
Princess Road
Lostock
Bolton
BL64DS

Trustees

Mr D A Bootland
Mrs D M Hawkins
Miss B Raine
Mr B Davies (Deceased July 23)

Company Secretary

Mrs D M Hawkins

Independent examiner

Cowgill Limited
Fourth Floor
Unit 5B The Parklands
Bolton
BL64SD

Bankers

Barclays Bank plc
1 - 5 Market Street
Town Centre
Bolton
BL1 1XA

BIBBYS FARM LIMITED

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2023

PUBLIC BENEFIT

Under the Charities Act 2011 Bibbys Farm Limited is required to demonstrate that our aims are for the public benefit. In so far as we have supported Scouting by providing camping facilities and arranged by a broad variety of outdoor, adventurous and exciting activities which have enabled those adults in scouting to bring the scouts, cubs, beavers and Explorers to Bibbys Farm to enjoy the facilities with the aim of further scouting. Our assessment is that we have met the public benefit criteria under both the advancement of citizenship or community development headings.

Principles that demonstrate that the company's aims are for the public benefit are as follows:


- through the Scout method young people develop towards their full potential
- the clear link between the benefits for young people and the purpose of Scouting
- the safety of young people is taken very seriously and the benefits of scouting activities provided far outweigh the risks
- the aim of scouting refers to young people and the beneficiaries, aged between four and 25
- the association does not exclude those in poverty from its benefits
- any private benefits from Scouting are incidental, other than to those as a beneficiary.

EVENTS AFTER THE BALANCE SHEET DATE

No matters or circumstances have arisen since the year end of the financial year which significantly affect the operations of the company, the results of those operations or the state of affairs of the company in the financial years subsequent to the financial year ended 31 December 2023.

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

Approved by order of the board of trustees on 1 August 2024 and signed as follows:


.....

Mrs D M Hawkins - Trustee



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BIBBYS FARM LIMITED**

I report to the charity trustees on my examination of the accounts for the year ended 31 December 2023, which are set out on pages five to fifteen.

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 Act 2006').

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 report

The company's gross income exceeds £250,000 in the year. I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

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 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.

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.



Nileshe Modhvadia ACA
Cowgills Limited
Fourth Floor
Unit 5B The Parklands
Bolton
BL64SD

Date: 25th September 2024.....

BIBBYS FARM LIMITED

STATEMENT OF ACTIVITIES (INCLUDING INCOME & EXPENDITURE ACCOUNT)
for the Year Ended 31 December 2023

		31.12.23	31.12.22
		Total funds	Total funds
	Notes	£	£
INCOME AND ENDOWMENTS FROM			
Other trading activities	2	<u>342,820</u>	<u>307,489</u>
Total		342,820	307,489
EXPENDITURE ON			
Trading activities to raise funds		12,101	10,638
Charitable activities			
Promote the development of young people		<u>224,115</u>	<u>214,036</u>
Total		<u>236,216</u>	<u>224,674</u>
NET INCOME		106,604	82,815
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>509,015</u>	<u>426,200</u>
TOTAL FUNDS CARRIED FORWARD		615,619	509,015
Unrestricted funds		418,323	376,042
Restricted funds		<u>197,296</u>	<u>132,973</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

BIBBYS FARM LIMITED (REGISTERED NUMBER: 05087099)**BALANCE SHEET**
At 31 December 2023

		31.12.23 Total funds	31.12.22 Total funds
	Notes	£	£
FIXED ASSETS			
Tangible assets	7	1,232,332	1,220,096
CURRENT ASSETS			
Stocks	8	7,114	6,088
Debtors	9	2,585	6,167
Cash at bank and in hand		<u>300,835</u>	<u>212,690</u>
		310,534	224,945
CREDITORS			
Amounts falling due within one year	10	(29,384)	(38,163)
NET CURRENT ASSETS		<u>281,150</u>	<u>186,782</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,513,482	1,406,878
CREDITORS			
Amounts falling due after more than one year	11	(897,863)	(897,863)
NET ASSETS		<u>615,619</u>	<u>509,015</u>
FUNDS	12		
Unrestricted funds		418,323	376,042
Restricted funds		<u>197,296</u>	<u>132,973</u>
TOTAL FUNDS		<u>615,619</u>	<u>509,015</u>

BIBBYS FARM LIMITED (REGISTERED NUMBER: 05087099)

BALANCE SHEET - CONTINUED
At 31 December 2023

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

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2023 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.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on 1 August 2024 and were signed on its behalf by:



.....
Mrs D M Hawkins -Trustee

BIBBYS FARM LIMITED

NOTES TO THE FINANCIAL STATEMENTS **for the Year Ended 31 December 2023**

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 28 March 2018)', 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.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Tangible fixed assets are recorded at cost less depreciation. Assets are only capitalised if they can be used for more than four years, and cost at least £250.

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

Plant and machinery	-10% on cost
Land and buildings	-NIL
Sports equipment	-25% reducing balance
Improvements to property	-10% reducing balance

No depreciation is charged on land. Depreciation is not charged on the buildings as the trustees believe that the residual value is greater than the carrying value in the financial statements.

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.

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

BIBBYS FARM LIMITED

NOTES TO THE FINANCIAL STATEMENTS- CONTINUED
for the Year Ended 31 December 2023

1. ACCOUNTING POLICIES - continued

Volunteer help

The value of any voluntary help received is not included in the accounts.

Investment income

Investment income is accounted for on an accruals basis.

Going concern

The financial statements have been prepared on a going concern basis.

2. OTHER TRADING ACTIVITIES

	31.12.23	31.12.22
	£	£
Tuck shop income	16,998	15,251
Accommodation income	129,624	120,670
Camping income	71,139	57,807
Events income	41,746	37,353
Activities	59,124	55,460
Farmhouse income	6,591	6,912
Other income	12,336	6,052
Other income – Furlough	-	193
Other income re rates rebate	-	4,000
Interest received	1,972	150
Donations	<u>3,290</u>	<u>3,641</u>
	<u>342,820</u>	<u>307,489</u>

3. NET INCOME

Net income is stated after charging/(crediting):

	31.12.23	31.12.22
	£	£
Depreciation - owned assets	<u>17,765</u>	<u>15,148</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

5. STAFF COSTS

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

	31.12.23	31.12.22
	<u>3</u>	<u>4</u>

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

BIBBYS FARM LIMITED

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2023

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Funds
	£
INCOME AND ENDOWMENTS FROM	
Other trading activities	<u>307,489</u>
Total	
EXPENDITURE ON	
Raising funds	10,638
Charitable activities	
Promote the development of young people	<u>214,036</u>
Total	<u>224,674</u>
NET INCOME	82,815
RECONCILIATION OF FUNDS	
Total funds brought forward	<u>426,200</u>
TOTAL FUNDS CARRIED FORWARD	<u>509,015</u>

BIBBYS FARM LIMITED**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**
for the Year Ended 31 December 2023**7. TANGIBLE FIXED ASSETS**

	Land & buildings £	Improvements to property £	Fixtures, plant & machinery £
COST			
At 1 January 2023	1,187,898	97,038	131,136
Additions	-	-	16,000
Disposals	-	-	-
At 31 December 2023	<u>1,187,898</u>	<u>97,038</u>	<u>147,136</u>
DEPRECIATION			
At 1 January 2023	48,910	51,283	98,748
Charge for year	-	4,575	8,949
Depreciation on disposal	-	-	-
At 31 December 2023	<u>48,910</u>	<u>55,858</u>	<u>107,697</u>
NET BOOK VALUE			
At 31 December 2023	<u>1,138,988</u>	<u>41,180</u>	<u>39,439</u>
At 31 December 2022	<u>1,138,988</u>	<u>45,755</u>	<u>32,388</u>
		Sports equipment £	Totals £
COST			
At 1 January 2023		24,950	1,441,022
Additions		14,000	30,000
Disposals		-	-
At 31 December 2023		<u>38,950</u>	<u>1,471,022</u>
DEPRECIATION			
At 1 January 2023		21,984	220,925
Charge for year		4,241	17,765
Depreciation on disposal		-	-
At 31 December 2023		<u>26,225</u>	<u>238,690</u>
NET BOOK VALUE			
At 31 December 2023		<u>12,725</u>	<u>1,232,332</u>
At 31 December 2022		<u>2,966</u>	<u>1,220,096</u>

BIBBYS FARM LIMITED**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**
for the Year Ended 31 December 2023**8. STOCKS**

	31.12.23	31.12.22
	£	£
Stocks	<u>7,114</u>	<u>6,088</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Trade debtors	1,834	5,749
Prepayments	<u>751</u>	<u>419</u>
	<u>2,585</u>	<u>6,167</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Trade creditors	-	3,316
Other taxes & social security	6,426	6,603
Accruals	<u>22,958</u>	<u>28,244</u>
	<u>29,384</u>	<u>38,163</u>

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

	31.12.23	31.12.22
	£	£
Amounts owed to related party	<u>897,863</u>	<u>897,863</u>

BIBBYS FARM LIMITED**NOTES TO THE FINANCIAL STATEMENTS- CONTINUED**
for the Year Ended 31 December 2023**12. MOVEMENT IN FUNDS**

Funds	At 1.1.23	Net movement	At 31.12.23
	£	in funds	£
		£	
General fund	376,042	42,281	418,323
Restricted fund	132,973	64,323	197,296
	<u>509,015</u>	<u>106,604</u>	<u>615,619</u>

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

	Incoming	Resources	Movement in
	resources	expended	funds
	£	£	£
Total funds	342,820	(236,216)	106,604
	<u>342,820</u>	<u>(236,216)</u>	<u>106,604</u>

13. RELATED PARTY DISCLOSURES

At the reporting date £897,863 (2022: £897,863) was owed to Bolton Scout Trust, and during the year £nil (2022: £nil) has been advanced and £nil (2022: £nil) has been repaid.

14. ULTIMATE CONTROLLING PARTY

The company was controlled by the Board of Trustees throughout the year under review.

BIBBYS FARM LIMITED**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2023**

	31.12.23 £	31.12.22 £
INCOME AND ENDOWMENTS		
Other trading activities		
Tuck shop income	16,998	15,251
Accommodation income	129,624	120,670
Camping income	71,139	57,807
Events income	41,746	37,353
Activities income	59,124	55,460
Farmhouse income	6,591	6,912
Other income	12,336	6,052
Other income re furlough	-	193
Other income re rates rebate	-	4,000
Interest received	1,972	150
Donations	3,290	3,641
	<u>342,820</u>	<u>307,489</u>
Total incoming resources	342,820	307,489
EXPENDITURE		
Other trading activities		
Opening stock	6,088	5,690
Out of date stock written off	-	-
Tuck shop purchases	13,127	11,036
Closing stock	<u>(7,114)</u>	<u>(6,088)</u>
	12,101	10,638
Charitable activities		
Activities, events and projects	76,250	63,423
Rent, rates & water	6,540	6,480
Light and heat	30,093	21,196
Advertising	-	725
Sundries	4,129	2,731
Travelling	327	269
Plant maintenance	1,912	1,260
Grounds maintenance & site improvements	16,525	21,572
Cleaning	815	1,436
Computer costs	610	505
Depreciation of tangible fixed assets	<u>17,765</u>	<u>15,148</u>
	154,966	134,745
Support costs		
Finance		
Bank charges	1,348	1,566

BIBBYS FARM LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2023

	31.12.23	31.12.22
	£	£
Governance costs		
Wages	47,485	57,691
Employer pension costs	1,249	1,343
Insurance	13,369	12,154
Telephone	744	334
Postage and stationery	1,010	1,088
Accountancy and legal fees	2,850	1,800
Professional fees	1,094	3,315
	<u>67,801</u>	<u>77,725</u>
Total resources expended	236,216	224,674
Net income	<u>106,604</u>	<u>82,815</u>

BIBBYS FARM LIMITED

England & Wales - Charity number 1103549

Accounts

REGISTERED COMPANY NUMBER: 05087099 (England and Wales)
REGISTERED CHARITY NUMBER: 1103549

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
BIBBYS FARM LIMITED

BIBBYS FARM LIMITED

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for the Year Ended 31 December 2022

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BIBBYS FARM LIMITED

REPORT OF THE TRUSTEES **for the Year Ended 31 December 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 December 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 28 March 2018).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The company was established to promote the development of young people in achieving their full physical, intellectual, social and spiritual potential as individuals, as responsible citizens and as members of their local, national and international communities in particular but not exclusively by the establishment maintenance and management of a Scout Camp for the Bolton Scout Trust.

Pursuant to the terms of its lease from Bolton Scout Trust the company has expended the loans and grants made to it by the Trust in laying out and completing the conversion of Bibbys Farm, Heath Charnock as a Scout Campsite, including the Farm House and Wardens accommodation. It continues to operate the campsite and administer the site.

ACHIEVEMENT AND PERFORMANCE

We had a slow start to the year when approval to run residential visits had only just been granted and it meant that the buildings were empty until mid-February. However, we had a very successful and busy season throughout the rest of the year with many District Camps, Entrust , Boathouse and school visits. Group camps, D.o.E, overnight camping and evening visits were also very well attended.

Peter and his team organised many events during 2022 of which The Blowout and the Queens Platinum Celebrations being the standout events .All the events have been well attended and enjoyed by many thousands of young people and adults. Feedback on the events has been very positive.

Bibbys has now become a centre of excellence for the training of leaders from the Bolton Districts and surrounding scout counties. Courses cover Target and Paddle sports and First Aid.

There has been some concern as to the variety of activities we can provide our visitors due to regulations requirements. The Rope Bridge and zip-wire have now been decommissioned and the external climbing wall needs extensive repairs and has also been taken out of use.

However, as the climbing wall would have to be taken down when the Activity barn is replaced it has been agreed to purchase a climbing tower and do a limited amount of work to the climbing wall to convert it into a bouldering wall. Paddle sport activities will be able to continue during 2023 and with target sports we believe we can provide a sufficient variety of activities to satisfy our visitors.

Steve and Lisa Clifford, our tenants have retired from their cleaning role on site. They both remain valued volunteers and we thank them for all their efforts particularly during the COVID period.

To cover the cleaning requirements, we have appointed Gemma from the 12th Bolton as our new cleaner.

Karen's support as school co-ordinator was invaluable, however her contract came to an end towards the end of last year and due to family commitments feels she cannot undertake the role in the near future.

We will require more support during the summer of 2023 and a number of initiatives have been proposed such as to recruit a free-lance instructor with the appropriate skills to undertake the supervision of school visits.

It is also proposed that we relocate the explorer cabin currently located adjacent to the Activity barn and relocate it on the car park close to the main toilet block and purchase additional cabins so that we can have a facility where visiting service teams can be accommodated. We believe this facility will encourage more service teams to come and stay at Bibbys to support our Wardens and Service teams.

Also, to encourage more support investigations are underway as to forming a 'Friends of Bibbys', a group of volunteers willing to spend some time to undertake specific tasks around the site .

BIBBYS FARM LIMITED

REPORT OF THE TRUSTEES **for the Year Ended 31 December 2022**

Diane, Peter and Norman have regularly submitted grant applications for equipment etc. with some success. Raising funds to replace the Activity Barn is our main goal and every effort to achieve this is being made.

As can be seen from the accounts, income for 2022 is back to pre-COVID levels. Thanks, must therefore be given to Peter and the volunteers who have worked so hard to start to re-establish Bibbys financial situation.

We also thank Barbara for her office support she has given Peter throughout the year.

The Directors would like to thank Norman Theaker for heading up the Safety Committee and maintaining the Health and Safety management and operational manual (HASMOP).

To conclude, the Directors would like to thank everyone who has helped Bibbys Farm throughout the year and look forward to working with Peter and the Management Committee to ensure the continued success of Bibbys Farm.

FINANCIAL REVIEW

Reserves policy

Whilst the company is still dependent on Bolton Scout Trust for its financial requirements, the company is continuing to carry out camping activities, it is the intention to build up reserves from income to meet the running costs of the site, to replace worn out equipment and buildings and to fund the provision of adventure activities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Bibbys Farm Limited was incorporated under the Companies Act 1985 on 29 March 2004. The company is a private company limited by guarantee. The liability of each member is limited to an amount not exceeding £1. The company is also a registered charity.

The company is administered by the Chairman and Board of Trustees listed below on behalf of its members. Meetings are held when required with a total of five meetings being held in the year.

Trustees are appointed by the members of the company.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05087099 (England and Wales)

Registered Charity number

1103549

Registered office

Greymount
Princess Road
Lostock
Bolton
BL6 4DS

Trustees

Mr D A Bootland
Mr B Davies
Mrs D M Hawkins
Miss B Raine

Company Secretary

Mrs D M Hawkins

BIBBYS FARM LIMITED

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2022

REFERENCE AND ADMINISTRATIVE DETAILS (continued)

Independent examiner
Cowgill Holloway LLP
Regency House
45-53 Chorley New Road
Bolton
Lancashire
BL1 4QR

Bankers
Barclays Bank plc
1 - 5 Market Street
Town Centre
Bolton
BL1 1XA

PUBLIC BENEFIT

Under the Charities Act 2011 Bibbys Farm Limited is required to demonstrate that our aims are for the public benefit. In so far as we have supported Scouting by providing camping facilities and arranged by a broad variety of outdoor, adventurous and exciting activities which have enabled those adults in scouting to bring the scouts, cubs, beavers and Explorers to Bibbys Farm to enjoy the facilities with the aim of further scouting. Our assessment is that we have met the public benefit criteria under both the advancement of citizenship or community development headings.

Principles that demonstrate that the company's aims are for the public benefit are as follows:

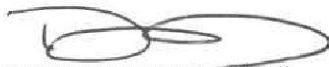
- through the Scout method young people develop towards their full potential
- the clear link between the benefits for young people and the purpose of Scouting
- the safety of young people is taken very seriously and the benefits of scouting activities provided far outweigh the risks
- the aim of scouting refers to young people and the beneficiaries, aged between six and 25
- the association does not exclude those in poverty from its benefits
- any private benefits from Scouting are incidental, other than to those as a beneficiary.

EVENTS AFTER THE BALANCE SHEET DATE

No matters or circumstances have arisen since the year end of the financial year which significantly affect the operations of the company, the results of those operations or the state of affairs of the company in the financial years subsequent to the financial year ended 31 December 2022.

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

Approved by order of the board of trustees on 3-8-2023 and signed on its behalf by:


.....
Mrs D M Hawkins - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BIBBYS FARM LIMITED

I report to the charity trustees on my examination of the accounts for the year ended 31 December 2022, which are set out on pages five to fifteen.

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 Act 2006').

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 report

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the 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 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.

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.


Alex Hesketh ACA
Cowgill Holloway LLP
Regency House
45-53 Chorley New Road
Bolton
Lancashire
BL1 4QR

Date: 03/08/2023

BIBBYS FARM LIMITED**STATEMENT OF ACTIVITIES (INCLUDING INCOME & EXPENDITURE ACCOUNT)
for the Year Ended 31 December 2022**

		31.12.22 Total funds	31.12.21 Total funds
	Notes	£	£
INCOME AND ENDOWMENTS FROM			
Other trading activities	2	<u>307,489</u>	<u>216,172</u>
Total		307,489	216,172
EXPENDITURE ON			
Trading activities to raise funds		10,638	2,907
Charitable activities			
Promote the development of young people		<u>214,036</u>	<u>138,013</u>
Total		<u>224,674</u>	<u>140,920</u>
NET INCOME		82,815	75,252
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>426,200</u>	<u>350,948</u>
TOTAL FUNDS CARRIED FORWARD		509,015	426,200
Unrestricted funds		376,042	341,646
Restricted funds		<u>132,973</u>	<u>84,554</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

BIBBYS FARM LIMITED (REGISTERED NUMBER: 05087099)**BALANCE SHEET**
At 31 December 2022

		31.12.22	31.12.21
		Total funds	Total funds
	Notes	£	£
FIXED ASSETS			
Tangible assets	7	1,220,096	1,223,576
CURRENT ASSETS			
Stocks	8	6,088	5,690
Debtors	9	6,167	2,033
Cash at bank and in hand		<u>212,690</u>	<u>160,138</u>
		224,945	167,861
CREDITORS			
Amounts falling due within one year	10	(38,163)	(22,374)
NET CURRENT ASSETS		<u>186,782</u>	<u>145,487</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,406,878	1,369,063
CREDITORS			
Amounts falling due after more than one year	11	(897,863)	(942,863)
NET ASSETS		<u>509,015</u>	<u>426,200</u>
FUNDS	12		
Unrestricted funds		376,042	341,646
Restricted funds		<u>132,973</u>	<u>84,554</u>
TOTAL FUNDS		<u>509,015</u>	<u>426,200</u>

BIBBYS FARM LIMITED (REGISTERED NUMBER: 05087099)

BALANCE SHEET - CONTINUED
At 31 December 2022

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

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2022 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.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on 3-8-2023 and were signed on its behalf by:



.....
Mrs D M Hawkins -Trustee

BIBBYS FARM LIMITED

NOTES TO THE FINANCIAL STATEMENTS **for the Year Ended 31 December 2022**

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 28 March 2018)', 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.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Tangible fixed assets are recorded at cost less depreciation. Assets are only capitalised if they can be used for more than four years, and cost at least £250.

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

Plant and machinery	-10% on cost
Land and buildings	-NIL
Sports equipment	-25% reducing balance
Improvements to property	-10% reducing balance

No depreciation is charged on land. Depreciation is not charged on the buildings as the trustees believe that the residual value is greater than the carrying value in the financial statements.

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.

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

BIBBYS FARM LIMITED

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2022

1. ACCOUNTING POLICIES - continued

Volunteer help

The value of any voluntary help received is not included in the accounts.

Investment income

Investment income is accounted for on an accruals basis.

Going concern

The financial statements have been prepared on a going concern basis.

2. OTHER TRADING ACTIVITIES

	31.12.22	31.12.21
	£	£
Tuck shop income	15,251	6,018
Accommodation income	120,670	55,456
Camping income	57,807	15,650
Events income	37,353	22,230
Activities	55,460	39,002
Farmhouse income	6,912	8,017
Other income	6,052	9,306
Other income – Furlough	193	18,269
Other income – Business rates rebate	4,000	24,500
Interest received	150	8
Donations	<u>3,641</u>	<u>17,716</u>
	<u>307,489</u>	<u>216,172</u>

3. NET INCOME/(EXPENDITURE)

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

	31.12.22	31.12.21
	£	£
Depreciation - owned assets	<u>15,148</u>	<u>14,828</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

5. STAFF COSTS

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

	31.12.22	31.12.21
	<u>4</u>	<u>3</u>

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

BIBBYS FARM LIMITED

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2022

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Funds
	£
INCOME AND ENDOWMENTS FROM	
Other trading activities	<u>216,172</u>
Total	
EXPENDITURE ON	
Raising funds	2,907
Charitable activities	
Promote the development of young people	<u>138,013</u>
Total	<u>140,920</u>
NET INCOME	75,252
RECONCILIATION OF FUNDS	
Total funds brought forward	<u>350,948</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>426,200</u></u>

BIBBYS FARM LIMITED**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**
for the Year Ended 31 December 2022**7. TANGIBLE FIXED ASSETS**

	Land & buildings £	Improvements to property £	Fixtures, plant & machinery £
COST			
At 1 January 2022	1,187,898	86,044	130,461
Additions	-	10,994	674
Disposals	-	-	-
At 31 December 2022	<u>1,187,898</u>	<u>97,038</u>	<u>131,135</u>
DEPRECIATION			
At 1 January 2022	48,910	45,618	90,849
Charge for year	-	5,665	7,899
Depreciation on disposal	-	-	-
At 31 December 2022	<u>48,910</u>	<u>51,283</u>	<u>98,748</u>
NET BOOK VALUE			
At 31 December 2022	<u>1,138,988</u>	<u>45,755</u>	<u>32,387</u>
At 31 December 2021	<u>1,138,988</u>	<u>40,426</u>	<u>39,612</u>
		Sports equipment £	Totals £
COST			
At 1 January 2022		24,950	1,429,353
Additions		-	11,668
Disposals		-	-
At 31 December 2022		<u>24,950</u>	<u>1,441,021</u>
DEPRECIATION			
At 1 January 2022		20,400	205,777
Charge for year		1,584	15,148
Depreciation on disposal		-	-
At 31 December 2022		<u>21,984</u>	<u>220,925</u>
NET BOOK VALUE			
At 31 December 2022		<u>2,966</u>	<u>1,220,096</u>
At 31 December 2021		<u>4,550</u>	<u>1,223,576</u>

BIBBYS FARM LIMITED**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**
for the Year Ended 31 December 2022**8. STOCKS**

	31.12.22	31.12.21
	£	£
Stocks	<u>6,088</u>	<u>5,690</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Other debtors	5,749	1,622
Prepayments	<u>418</u>	<u>411</u>
	<u>6,167</u>	<u>2,033</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Trade creditors	3,316	3,656
Other taxes & social security	6,603	3,020
Accruals	<u>28,244</u>	<u>15,698</u>
	<u>38,163</u>	<u>22,374</u>

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

	31.12.22	31.12.21
	£	£
Amounts owed to related party	<u>897,863</u>	<u>942,863</u>

BIBBYS FARM LIMITED**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**
for the Year Ended 31 December 2022**12. MOVEMENT IN FUNDS**

	At 1.1.22	Net movement in funds	At 31.12.22
	£	£	£
Funds			
General fund	341,646	34,396	376,042
Restricted fund	84,554	48,419	132,973
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>426,200</u>	<u>82,815</u>	<u>509,015</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Total funds	307,489	(224,674)	82,815
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>307,489</u>	<u>(224,674)</u>	<u>82,815</u>

13. RELATED PARTY DISCLOSURES

At the reporting date £897,863 (2021: £942,863) was owed to Bolton Scout Trust, and during the year £nil (2021: £nil) has been advanced and £45,000 (2021: £nil) has been repaid.

14. ULTIMATE CONTROLLING PARTY

The company was controlled by the Board of Trustees throughout the year under review.

BIBBYS FARM LIMITED**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**
for the Year Ended 31 December 2022

	31.12.22 £	31.12.21 £
INCOME AND ENDOWMENTS		
Other trading activities		
Tuck shop income	15,251	6,018
Accommodation income	120,670	55,456
Camping income	57,807	15,650
Events income	37,353	22,230
Activities income	55,460	39,002
Farmhouse income	6,912	8,017
Other income	6,052	9,306
Other income re furlough	193	18,269
Other income re rates rebate	4,000	24,500
Interest received	150	8
Donations	3,641	17,716
	<u>307,489</u>	<u>216,172</u>
Total incoming resources	307,489	216,172
EXPENDITURE		
Other trading activities		
Opening stock	5,690	6,043
Out of date stock written off	-	-
Tuck shop purchases	11,036	2,554
Closing stock	<u>(6,088)</u>	<u>(5,690)</u>
	10,638	2,907
Charitable activities		
Activities and events	63,423	32,371
Rent, rates & water	6,480	4,822
Light and heat	21,196	10,207
Advertising	725	188
Sundries	2,731	2,992
Travelling	269	260
Plant maintenance	1,260	3,542
Grounds maintenance & site improvements	21,572	11,096
Cleaning	1,436	232
Computer costs	505	504
Depreciation of tangible fixed assets	<u>15,148</u>	<u>14,828</u>
	134,745	81,042
Support costs		
Finance		
Bank charges	1,566	1,120

BIBBYS FARM LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2022

	31.12.22	31.12.21
	£	£
Governance costs		
Wages	57,691	38,111
Employer pension costs	1,343	1,013
Insurance	12,154	11,894
Telephone	334	339
Postage and stationery	1,088	555
Accountancy and legal fees	1,800	1,260
Professional fees	<u>3,315</u>	<u>2,679</u>
	<u>77,725</u>	<u>55,851</u>
Total resources expended	224,674	140,920
Net income	<u>82,815</u>	<u>75,252</u>

BIBBYS FARM LIMITED

England & Wales - Charity number 1103549

Accounts

REGISTERED COMPANY NUMBER: 05087099 (England and Wales)
REGISTERED CHARITY NUMBER: 1103549

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021
FOR
BIBBYS FARM LIMITED

BIBBYS FARM LIMITED

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for the Year Ended 31 December 2021

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Statement of Financial Activities	5
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Notes to the Financial Statements	8 to 13
Detailed Statement of Financial Activities	14 to 15

BIBBYS FARM LIMITED

REPORT OF THE TRUSTEES **for the Year Ended 31 December 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 December 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 28 March 2018).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The company was established to promote the development of young people in achieving their full physical, intellectual, social and spiritual potential as individuals, as responsible citizens and as members of their local, national and international communities in particular but not exclusively by the establishment maintenance and management of a Scout Camp for the Bolton Scout Trust.

Pursuant to the terms of its lease from Bolton Scout Trust the company has expended the loans and grants made to it by the Trust in laying out and completing the conversion of Bibbys Farm, Heath Charnock as a Scout Campsite, including the Farm House and Wardens accommodation. It continues to operate the campsite and administer the site.

ACHIEVEMENT AND PERFORMANCE

At the start of 2021 access to Bibbys Farm was very much limited due to COVID restrictions. Only small working parties were allowed to attend the site to carry out essential maintenance.

In anticipation for when the site was hoped to be opened later in the year COVID Risk Assessments were prepared in line with Scout Headquarters' requirements. All of which, initially, had to be approved by the Regional Commissioner. The risk assessments prepared covered Site Opening up, Use of Buildings and Campsites, Tools and Working Parties and Activities.

Bibbys Farm has become a centre for training courses including First aid, Target sports, Climbing and Water Sports activities. These courses are being well attended including people from outside the usual Bibbys catchment area and are providing a steady income stream.

The Scout Association requested that members / volunteers should undertake retraining in First Aid, Safety and Safeguarding. Darren has been monitoring on Compass our volunteers progress in meeting these training requirements.

Also, activity instructors were requested to refresh their knowledge of the operating procedures for Target sports, Climbing and Water Sport activities for when COVID conditions allowed these activities to be resumed.

It was not until late spring that we were allowed to invite visitors back to site, giving groups who could not gain access to their headquarters an outside venue to meet where they could use the 'Parachutes' as a base and shelter to carryout activities.

As restrictions were gradually lifted and activities were allowed, schools started to use the site and more scout groups used the evenings to take advantage of Bibbys Farm facilities.

Thanks must be given to Karen for her support during a seven week period when she was invaluable looking after the schools during the day and scout groups in the evenings

A limited number of events took place during 2021, but we did hold another successful Blowout weekend albeit much reduced numbers due to COVID restrictions.

As we have some restrictions to the use of the Activity Barn, we could not use it for the annual carol service and as our marquee could not withstand the wind blowing that weekend, we had unfortunately, to cancel the carol service.

A discussion has taken place with ADC Marjorie Guiler of Northern Ireland who has experience with the newly formed Squirrel Section to assess what facilities Bibbys may need to provide to meet the requirements of Squirrels. These requirements are to be added to The Safety Committee agenda for further discussion.

BIBBYS FARM LIMITED

REPORT OF THE TRUSTEES **for the Year Ended 31 December 2021**

As can be seen from the accounts, income for 2021 although down somewhat in 2019, the last full year of operation, is significantly better than we thought it might have been at the beginning of the year. Thanks must therefore be given to Peter and the volunteers who worked so hard under difficult circumstances. Not forgetting the efforts of the Thursday club members and the volunteers who meet up on Wednesday to undertake site maintenance work.

To conclude, the Directors would like to thank everyone who has helped Bibbys Farm through these challenging times and look forward to working with Peter and the Management Committee to ensure the continued success of Bibbys Farm.

FINANCIAL REVIEW

Reserves policy

Whilst the company is still dependent on Bolton Scout Trust for its financial requirements, the company is continuing to carry out camping activities, it is the intention to build up reserves from income to meet the running costs of the site, to replace worn out equipment and buildings and to fund the provision of adventure activities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Bibbys Farm Limited was incorporated under the Companies Act 1985 on 29 March 2004. The company is a private company limited by guarantee. The liability of each member is limited to an amount not exceeding £1. The company is also a registered charity.

The company is administered by the Chairman and Board of Trustees listed above on behalf of its members. Meetings are held when required with a total of five meetings being held in the year.

Trustees are appointed by the members of the company.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
05087099 (England and Wales)

Registered Charity number
1103549

Registered office

Greymount
Princess Road
Lostock
Bolton
BL6 4DS

Trustees

Mr D A Bootland
Mr B Davies
Mrs D M Hawkins
Miss B Raine

Company Secretary

Mrs D M Hawkins

BIBBYS FARM LIMITED

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2021

REFERENCE AND ADMINISTRATIVE DETAILS (continued)

Independent examiner
Cowgill Holloway LLP
Regency House
45-53 Chorley New Road
Bolton
Lancashire
BL1 4QR

Bankers
Barclays Bank plc
1 - 5 Market Street
Town Centre
Bolton
BL1 1XA

PUBLIC BENEFIT

Under the Charities Act 2011 Bibbys Farm Limited is required to demonstrate that our aims are for the public benefit. In so far as we have supported Scouting by providing camping facilities and arranged by a broad variety of outdoor, adventurous and exciting activities which have enabled those adults in scouting to bring the scouts, cubs, beavers and Explorers to Bibbys Farm to enjoy the facilities with the aim of further scouting. Our assessment is that we have met the public benefit criteria under both the advancement of citizenship or community development headings.

Principles that demonstrate that the company's aims are for the public benefit are as follows:

- through the Scout method young people develop towards their full potential
- the clear link between the benefits for young people and the purpose of Scouting
- the safety of young people is taken very seriously and the benefits of scouting activities provided far outweigh the risks
- the aim of scouting refers to young people and the beneficiaries, aged between six and 25
- the association does not exclude those in poverty from its benefits
- any private benefits from Scouting are incidental, other than to those as a beneficiary.

EVENTS AFTER THE BALANCE SHEET DATE

No matters or circumstances have arisen since the year end of the financial year which significantly affect the operations of the company, the results of those operations or the state of affairs of the company in the financial years subsequent to the financial year ended 31 December 2021.

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

Approved by order of the board of trustees on *14 July 2022* and signed on its behalf by:



.....
Mrs D M Hawkins - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BIBBYS FARM LIMITED

I report to the charity trustees on my examination of the accounts for the year ended 31 December 2021, which are set out on pages six to fourteen.

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 Act 2006').

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.

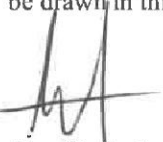
Independent examiner's report

The company's gross income does not exceed £250,000 in the year. I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

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 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.

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.



Alex Hesketh ACA
Cowgill Holloway LLP
Regency House
45-53 Chorley New Road
Bolton
Lancashire
BL1 4QR

Date: ...14/7/22.....

BIBBYS FARM LIMITED**STATEMENT OF ACTIVITIES (INCLUDING INCOME & EXPENDITURE ACCOUNT)
for the Year Ended 31 December 2021**

		31.12.21 Total funds	31.12.20 Total funds
	Notes	£	£
INCOME AND ENDOWMENTS FROM			
Other trading activities	2	<u>216,172</u>	<u>121,004</u>
Total		216,172	121,004
EXPENDITURE ON			
Trading activities to raise funds		2,907	1,691
Charitable activities			
Promote the development of young people		<u>138,013</u>	<u>127,702</u>
Total		140,920	129,393
NET INCOME / (DEFICIT)		75,252	(8,389)
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>350,948</u>	<u>359,337</u>
TOTAL FUNDS CARRIED FORWARD		426,200	350,948
Unrestricted funds		341,646	311,481
Restricted funds		<u>84,554</u>	<u>39,467</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

BIBBYS FARM LIMITED (REGISTERED NUMBER: 05087099)**BALANCE SHEET**
At 31 December 2021

		31.12.21 Total funds	31.12.20 Total funds
	Notes	£	£
FIXED ASSETS			
Tangible assets	7	1,223,576	1,234,913
CURRENT ASSETS			
Stocks	8	5,690	6,043
Debtors	9	2,033	402
Cash at bank and in hand		<u>160,138</u>	<u>78,775</u>
		167,861	85,220
CREDITORS			
Amounts falling due within one year	10	(22,374)	(26,322)
NET CURRENT ASSETS		<u>145,487</u>	<u>58,898</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,369,063	1,293,811
CREDITORS			
Amounts falling due after more than one year	11	(942,863)	(942,863)
NET ASSETS		<u>426,200</u>	<u>350,948</u>
FUNDS	12		
Unrestricted funds		341,646	311,481
Restricted funds		<u>84,554</u>	<u>39,467</u>
TOTAL FUNDS		<u>426,200</u>	<u>350,948</u>

BALANCE SHEET - CONTINUED

At 31 December 2021

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

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 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.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on14 July 2022..... and were signed on its behalf by:



.....
Mrs D M Hawkins - 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 28 March 2018)', 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.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Tangible fixed assets are recorded at cost less depreciation. Assets are only capitalised if they can be used for more than four years, and cost at least £250.

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

Plant and machinery	-10% on cost
Land and buildings	-NIL
Sports equipment	-25% reducing balance
Improvements to property	-10% reducing balance

No depreciation is charged on land. Depreciation is not charged on the buildings as the trustees believe that the residual value is greater than the carrying value in the financial statements.

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.

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

BIBBYS FARM LIMITED**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**
for the Year Ended 31 December 2021**1. ACCOUNTING POLICIES - continued****Volunteer help**

The value of any voluntary help received is not included in the accounts.

Investment income

Investment income is accounted for on an accruals basis.

Going concern

The financial statements have been prepared on a going concern basis.

2. OTHER TRADING ACTIVITIES

	31.12.21	31.12.20
	£	£
Tuck shop income	6,018	1,486
Accommodation income	55,456	16,564
Camping income	15,650	603
Events income	22,230	7,060
Activities	39,002	7,233
Farmhouse income	8,017	8,208
Other income	9,306	855
Other income – Furlough	18,269	28,045
Other income – Business rates rebate	24,500	29,100
Interest received	8	65
Donations	<u>17,716</u>	<u>21,785</u>
	<u>216,172</u>	<u>121,004</u>

3. NET INCOME/(EXPENDITURE)

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

	31.12.21	31.12.20
	£	£
Depreciation - owned assets	<u>14,828</u>	<u>15,384</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

5. STAFF COSTS

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

	31.12.21	31.12.20
	<u>3</u>	<u>3</u>

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

BIBBYS FARM LIMITED

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2021

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Funds
	£
INCOME AND ENDOWMENTS FROM	
Other trading activities	<u>121,004</u>
Total	121,004
EXPENDITURE ON	
Raising funds	1,691
Charitable activities	
Promote the development of young people	<u>127,702</u>
Total	<u>129,702</u>
NET INCOME	(8,389)
RECONCILIATION OF FUNDS	
Total funds brought forward	<u>359,337</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>350,948</u></u>

BIBBYS FARM LIMITED**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**
for the Year Ended 31 December 2021**7. TANGIBLE FIXED ASSETS**

	Land & buildings £	Improvements to property £	Fixtures, plant & machinery £
COST			
At 1 January 2021	1,187,898	85,362	128,822
Additions	-	682	1,639
Disposals	-	-	-
At 31 December 2021	<u>1,187,898</u>	<u>86,044</u>	<u>130,461</u>
DEPRECIATION			
At 1 January 2021	48,910	40,199	83,054
Charge for year	-	5,419	7,795
Depreciation on disposal	-	-	-
At 31 December 2021	<u>48,910</u>	<u>45,618</u>	<u>90,849</u>
NET BOOK VALUE			
At 31 December 2021	<u>1,138,988</u>	<u>40,426</u>	<u>39,612</u>
At 31 December 2020	<u>1,138,988</u>	<u>45,163</u>	<u>45,768</u>
Sports equipment			
		Sports equipment £	Totals £
COST			
At 1 January 2021		23,780	1,425,862
Additions		1,170	3,491
Disposals		-	-
At 31 December 2021		<u>24,950</u>	<u>1,429,353</u>
DEPRECIATION			
At 1 January 2021		18,786	190,949
Charge for year		1,614	14,828
Depreciation on disposal		-	-
At 31 December 2021		<u>20,400</u>	<u>205,777</u>
NET BOOK VALUE			
At 31 December 2021		<u>4,550</u>	<u>1,223,576</u>
At 31 December 2020		<u>4,994</u>	<u>1,234,913</u>

BIBBYS FARM LIMITED**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**
for the Year Ended 31 December 2021**8. STOCKS**

	31.12.21	31.12.20
	£	£
Stocks	<u>5,690</u>	<u>6,043</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21	31.12.20
	£	£
Other debtors	1,622	-
Prepayments	<u>411</u>	<u>402</u>
	<u>2,033</u>	<u>402</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21	31.12.20
	£	£
Trade creditors	3,656	332
Other taxes & social security	3,020	3,955
Accruals	<u>15,698</u>	<u>22,035</u>
	<u>22,374</u>	<u>26,322</u>

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

	31.12.21	31.12.20
	£	£
Amounts owed to related party	<u>942,863</u>	<u>942,863</u>

BIBBYS FARM LIMITED**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**
for the Year Ended 31 December 2021**12. MOVEMENT IN FUNDS**

Funds	At 1.1.21	Net movement	At 31.12.21
	£	in funds	£
		£	
General fund	311,481	30,165	341,646
Restricted fund	39,467	45,087	84,554
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>350,948</u>	<u>75,252</u>	<u>426,200</u>

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

	Incoming	Resources	Movement in
	resources	expended	funds
	£	£	£
Total funds	216,172	(140,920)	75,252
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>216,172</u>	<u>(140,920)</u>	<u>75,252</u>

13. RELATED PARTY DISCLOSURES

At the reporting date £942,863 (2020: £942,863) was owed to Bolton Scout Trust, and during the year £nil (2020: £nil) has been advanced and £nil (2020: £nil) has been repaid.

14. ULTIMATE CONTROLLING PARTY

The company was controlled by the Board of Trustees throughout the year under review.

BIBBYS FARM LIMITED**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2021**

	31.12.21 £	31.12.20 £
INCOME AND ENDOWMENTS		
Other trading activities		
Tuck shop income	6,018	1,486
Accommodation income	55,456	16,564
Camping income	15,650	603
Events income	22,230	7,060
Activities	39,002	7,233
Farmhouse income	8,017	8,208
Other income	9,306	855
Other income re furlough	18,269	28,045
Other income re rates rebate	24,500	29,100
Interest received	8	65
Donations	<u>17,716</u>	<u>21,785</u>
	<u>216,172</u>	<u>121,004</u>
Total incoming resources	216,172	121,004
EXPENDITURE		
Other trading activities		
Opening stock	6,043	6,370
Out of date stock written off	-	1,260
Tuck shop purchases	2,554	104
Closing stock	<u>(5,690)</u>	<u>(6,043)</u>
	2,907	1,691
Charitable activities		
Activities	32,371	11,585
Rent, rates & water	4,822	4,123
Light and heat	10,207	7,325
Advertising	188	400
Sundries	2,992	6,373
Travelling	260	177
Plant maintenance	3,542	674
Grounds maintenance & site improvements	11,096	5,947
Cleaning	232	154
Computer costs	504	666
Depreciation of tangible fixed assets	<u>14,828</u>	<u>15,384</u>
	81,042	52,808
Support costs		
Finance		
Bank charges	1,120	535

BIBBYS FARM LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2021

	31.12.21	31.12.20
	£	£
Governance costs		
Wages	38,111	56,561
Employer pension costs	1,013	-
Insurance	11,894	11,469
Telephone	339	728
Postage and stationery	555	806
Accountancy and legal fees	1,260	2,800
Professional fees	<u>2,679</u>	<u>1,995</u>
	<u>55,851</u>	<u>74,359</u>
Total resources expended	140,920	129,393
Net income / (deficit)	<u>75,252</u>	<u>(8,389)</u>

BIBBYS FARM LIMITED

England & Wales - Charity number 1103549

Accounts

REGISTERED COMPANY NUMBER: 05087099 (England and Wales)
REGISTERED CHARITY NUMBER: 1103549

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020
FOR
BIBBYS FARM LIMITED

BIBBYS FARM LIMITED

CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31 December 2020

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Detailed Statement of Financial Activities	15 to 16

BIBBYS FARM LIMITED

REPORT OF THE TRUSTEES **for the Year Ended 31 December 2020**

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 December 2020. 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 28 March 2018).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The company was established to promote the development of young people in achieving their full physical, intellectual, social and spiritual potential as individuals, as responsible citizens and as members of their local, national and international communities in particular but not exclusively by the establishment maintenance and management of a Scout Camp for the Bolton Scout Trust.

Pursuant to the terms of its lease from Bolton Scout Trust the company has expended the loans and grants made to it by the Trust in laying out and completing the conversion of Bibbys Farm, Heath Charnock as a Scout Campsite, including the Farm House and Wardens accommodation. It continues to operate the campsite and administer the site.

ACHIEVEMENT AND PERFORMANCE

The Directors main concern during 2020 has been in ensuring financial stability of the site. This has been achieved by using Bibbys reserves, the furlough system and obtaining both government and local council grants with some further charitable grants for specific projects.

Extensive work has also been carried out in developing and obtaining approval from North West Scout Region for Site Opening Up and Activity Risk Assessments and ensuring Bibbys is COVID secure.

Since the initial lockdown in March 2020, Peter has adapted his work pattern to accommodate the demands of Bibbys Centre Manager's commitments for which the Directors are very grateful.

We are also pleased that Barbara is happy to remain on furlough and is looking forward to returning in her role supporting Peter in the office when the opportunity arises.

Unfortunately, we could not support the post held by Glenn, who left at the end of October. There are no plans to replace him during the coming year due to cost. The situation will be kept under review.

Two volunteers Bibbys will always be indebted to during the pandemic are Steven and Lisa. They have been a continued presence on site carrying out safety and security checks required for insurance purposes. They have done an enormous amount of work in maintaining the site, tidying up and alerting the directors to any concerns during the long periods when they have been unable to visit the site. We are hugely indebted to them and record here our very grateful thanks for all that they have done.

The Directors have also been in constant discussion with both the National Scout Association and County to keep up to date with the current opening up strategy for the return of face to face scouting, and ensuring that Bolton Scout Trust has been kept informed.

Based on these discussions and when breaks in lockdown permitted, Peter liaised with Districts to enable Groups who were unable to use their usual headquarters to take advantage of Bibbys outdoor spaces thus providing some continuity to their scouting.

When the national strategy permitted, our volunteers have formed small essential maintenance teams to supplement the work being carried out by Steven and Lisa.

The Directors would like to thank it's volunteers for their support in these difficult times and are grateful for the work they are undertaking in organising virtual fund raising events. They appreciate the preliminary work that is being done for events we are anticipating will take place later in the year.

To conclude, the Directors would like to thank everyone who has helped Bibbys Farm through these difficult times and look forward to working with Peter and the Management Committee to ensure the continued success of Bibbys Farm in 2021.

BIBBYS FARM LIMITED

REPORT OF THE TRUSTEES **for the Year Ended 31 December 2020**

FINANCIAL REVIEW

Reserves policy

Whilst the company is still dependent on Bolton Scout Trust for its financial requirements, the company is continuing to carry out camping activities, it is the intention to build up reserves from income to meet the running costs of the site, to replace worn out equipment and buildings and to fund the provision of adventure activities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Bibbys Farm Limited was incorporated under the Companies Act 1985 on 29 March 2004. The company is a private company limited by guarantee. The liability of each member is limited to an amount not exceeding £1. The company is also a registered charity.

The company is administered by the Chairman and Board of Trustees listed above on behalf of its members. Meetings are held when required with a total of five meetings being held in the year.

Trustees are appointed by the members of the company.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05087099 (England and Wales)

Registered Charity number

1103549

Registered office

Greymount
Princess Road
Lostock
Bolton
BL6 4DS

Trustees

Mr D A Bootland
Mr B Davies
Mrs D M Hawkins

Company Secretary

Mrs D M Hawkins

BIBBYS FARM LIMITED

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2020

REFERENCE AND ADMINISTRATIVE DETAILS (continued)

Independent examiner

Cowgill Holloway LLP
Regency House
45-53 Chorley New Road
Bolton
Lancashire
BL1 4QR

Bankers

Barclays Bank plc
1 - 5 Market Street
Town Centre
Bolton
BL1 1XA

Honorary Officer

Miss B Raine

PUBLIC BENEFIT

Under the Charities Act 2011 Bibbys Farm Limited is required to demonstrate that our aims are for the public benefit. In so far as we have supported Scouting by providing camping facilities and arranged by a broad variety of outdoor, adventurous and exciting activities which have enabled those adults in scouting to bring the scouts, cubs, beavers and Explorers to Bibbys Farm to enjoy the facilities with the aim of further scouting. Our assessment is that we have met the public benefit criteria under both the advancement of citizenship or community development headings.

Principles that demonstrate that the company's aims are for the public benefit are as follows:

- through the Scout method young people develop towards their full potential
- the clear link between the benefits for young people and the purpose of Scouting
- the safety of young people is taken very seriously and the benefits of scouting activities provided far outweigh the risks
- the aim of scouting refers to young people and the beneficiaries, aged between six and 25
- the association does not exclude those in poverty from its benefits
- any private benefits from Scouting are incidental, other than to those as a beneficiary.

EVENTS AFTER THE BALANCE SHEET DATE

No matters or circumstances have arisen since the year end of the financial year which significantly affect the operations of the company, the results of those operations or the state of affairs of the company in the financial years subsequent to the financial year ended 31 December 2020.

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

Approved by order of the board of trustees on 8 July 2021 and signed on its behalf by:



Mrs D M Hawkins - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BIBBYS FARM LIMITED**

I report to the charity trustees on my examination of the accounts for the year ended 31 December 2020, which are set out on pages six to fourteen.

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 Act 2006').

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 report

Although the company's gross income does not exceed £250,000 this year it did in year ended 31 December 2019, and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

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 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.

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.



Alex Hesketh ACA
Cowgill Holloway LLP
Regency House
45-53 Chorley New Road
Bolton
Lancashire
BL1 4QR

Date:

BIBBYS FARM LIMITED**STATEMENT OF ACTIVITIES (INCLUDING INCOME & EXPENDITURE ACCOUNT)
for the Year Ended 31 December 2020**

		31.12.20 Total funds	31.12.19 Total funds
	Notes	£	£
INCOME AND ENDOWMENTS FROM			
Other trading activities	2	<u>121,004</u>	<u>297,236</u>
Total		121,004	297,236
EXPENDITURE ON			
Trading activities to raise funds		1,691	14,467
Charitable activities			
Promote the development of young people		<u>127,702</u>	<u>178,042</u>
Total		129,393	192,509
NET (DEFICIT) / INCOME		(8,389)	104,727
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>359,337</u>	<u>254,610</u>
TOTAL FUNDS CARRIED FORWARD		350,948	359,337
Unrestricted funds		311,481	330,311
Restricted funds		<u>39,467</u>	<u>29,026</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

BALANCE SHEET
At 31 December 2020

		31.12.20	31.12.19
		Total funds	Total funds
		£	£
FIXED ASSETS	Notes		
Tangible assets	7	1,234,913	1,250,297
CURRENT ASSETS			
Stocks	8	6,043	6,370
Debtors	9	402	2,565
Cash at bank and in hand		<u>78,775</u>	<u>65,997</u>
		85,220	74,932
CREDITORS			
Amounts falling due within one year	10	(26,322)	(23,029)
NET CURRENT ASSETS		<u>58,898</u>	<u>51,903</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,293,811	1,302,200
CREDITORS			
Amounts falling due after more than one year	11	(942,863)	(942,863)
NET ASSETS		<u>350,948</u>	<u>359,337</u>
FUNDS	12		
Unrestricted funds		311,481	330,311
Restricted funds		<u>39,467</u>	<u>29,026</u>
TOTAL FUNDS		<u>350,948</u>	<u>359,337</u>

BALANCE SHEET - CONTINUED

At 31 December 2020

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

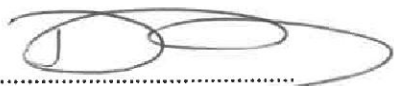
The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

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.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on8 July 2021..... and were signed on its behalf by:



.....
Mrs D M Hawkins -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 28 March 2018)', 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.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Tangible fixed assets are recorded at cost less depreciation. Assets are only capitalised if they can be used for more than four years, and cost at least £250.

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

Plant and machinery	-10% on cost
Land and buildings	-NIL
Sports equipment	-25% reducing balance
Agricultural assets	-NIL
Improvements to property	-10% 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.

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

BIBBYS FARM LIMITED**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**
for the Year Ended 31 December 2020**1. ACCOUNTING POLICIES - continued****Volunteer help**

The value of any voluntary help received is not included in the accounts.

Investment income

Investment income is accounted for on an accruals basis.

Going concern

The financial statements have been prepared on a going concern basis.

2. OTHER TRADING ACTIVITIES

	31.12.20	31.12.19
	£	£
Tuck shop income	1,486	20,774
Accommodation income	16,564	107,062
Camping income	603	56,301
Events income	7,060	33,005
Activities	7,233	61,008
Farmhouse income	8,208	3,073
Other income	855	-
Other income – Furlough	28,045	-
Other income – Business rates rebate	29,100	-
Interest received	65	-
Donations	<u>21,785</u>	<u>16,013</u>
	<u>121,004</u>	<u>297,236</u>

3. NET INCOME/(EXPENDITURE)

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

	31.12.20	31.12.19
	£	£
Depreciation - owned assets	<u>15,384</u>	<u>18,772</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

5. STAFF COSTS

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

	31.12.20	31.12.19
	<u>3</u>	<u>3</u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Funds
	£
INCOME AND ENDOWMENTS FROM	
Other trading activities	<u>297,236</u>
Total	297,236
EXPENDITURE ON	
Raising funds	14,467
Charitable activities	
Promote the development of young people	<u>178,042</u>
Total	192,509
NET INCOME	104,727
RECONCILIATION OF FUNDS	
Total funds brought forward	254,610
TOTAL FUNDS CARRIED FORWARD	<u>359,337</u>

BIBBYS FARM LIMITED**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**
for the Year Ended 31 December 2020**7. TANGIBLE FIXED ASSETS**

	Land & buildings £	Improvements to property £	Fixtures, plant & machinery £
COST			
At 1 January 2020	1,187,898	85,362	128,822
Additions	-	-	-
Disposals	-	-	-
At 31 December 2020	<u>1,187,898</u>	<u>85,362</u>	<u>128,822</u>
DEPRECIATION			
At 1 January 2020	48,910	34,509	75,235
Charge for year	-	5,690	7,819
Depreciation on disposal	-	-	-
At 31 December 2020	<u>48,910</u>	<u>40,199</u>	<u>83,054</u>
NET BOOK VALUE			
At 31 December 2020	<u>1,138,988</u>	<u>45,163</u>	<u>45,768</u>
At 31 December 2019	<u>1,138,988</u>	<u>50,853</u>	<u>53,588</u>
		Sports equipment £	Totals £
COST			
At 1 January 2020		23,780	1,425,862
Additions		-	-
Disposals		-	-
At 31 December 2020		<u>23,780</u>	<u>1,425,862</u>
DEPRECIATION			
At 1 January 2020		16,911	175,565
Charge for year		1,875	15,384
Depreciation on disposal		-	-
At 31 December 2020		<u>18,786</u>	<u>190,949</u>
NET BOOK VALUE			
At 31 December 2020		<u>4,994</u>	<u>1,234,913</u>
At 31 December 2019		<u>6,869</u>	<u>1,250,297</u>

BIBBYS FARM LIMITED**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**
for the Year Ended 31 December 2020**8. STOCKS**

	31.12.20	31.12.19
	£	£
Stocks	<u>6,043</u>	<u>6,370</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20	31.12.19
	£	£
Other debtors	-	1,947
Prepayments	<u>402</u>	<u>618</u>
	<u>402</u>	<u>2,565</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20	31.12.19
	£	£
Trade creditors	332	3,508
Other taxes & social security	3,995	4,277
Accruals	<u>22,035</u>	<u>15,244</u>
	<u>26,362</u>	<u>23,029</u>

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

	31.12.20	31.12.19
	£	£
Amounts owed to related party	<u>942,863</u>	<u>942,863</u>

BIBBYS FARM LIMITED**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**
for the Year Ended 31 December 2020**12. MOVEMENT IN FUNDS**

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Funds			
General fund	330,311	(18,830)	311,481
Restricted fund	29,026	10,441	39,467
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>359,337</u>	<u>(8,389)</u>	<u>350,948</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Total funds	121,004	(129,393)	(8,389)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>121,004</u>	<u>(129,393)</u>	<u>(8,389)</u>

13. RELATED PARTY DISCLOSURES

At the reporting date £942,863 (2019: £942,863) was owed to Bolton Scout Trust, and during the year £nil (2019: £nil) has been advanced and £nil (2019: £60,000) has been repaid.

14. ULTIMATE CONTROLLING PARTY

The company was controlled by the Board of Trustees throughout the year under review.

BIBBYS FARM LIMITED**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2020**

	31.12.20	31.12.19
	£	£
INCOME AND ENDOWMENTS		
Other trading activities		
Tuck shop income	1,486	20,774
Accommodation income	16,564	107,062
Camping income	603	56,301
Events income	7,060	33,005
Activities	7,233	61,008
Farmhouse income	8,208	3,073
Other income	855	-
Other income re furlough	28,045	-
Other income re rates rebate	29,100	-
Interest received	65	-
Donations	<u>21,785</u>	<u>16,013</u>
	<u>121,004</u>	<u>297,236</u>
Total incoming resources	121,004	297,236
EXPENDITURE		
Other trading activities		
Opening stock	6,370	6,593
Out of date stock written off	1,260	-
Tuck shop purchases	104	14,244
Closing stock	<u>(6,043)</u>	<u>(6,370)</u>
	1,691	14,467
Charitable activities		
Activities	11,585	28,280
Rent, rates & water	4,123	5,694
Light and heat	7,325	18,526
Advertising	400	714
Sundries	6,373	5,314
Travelling	177	489
Plant maintenance	674	1,980
Grounds maintenance & site improvements	5,947	20,079
Cleaning	154	2,211
Computer costs	666	1,157
Depreciation of tangible fixed assets	<u>15,384</u>	<u>18,772</u>
	52,808	103,216
Support costs		
Finance		
Bank charges	535	1,620

BIBBYS FARM LIMITED**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2020**

	31.12.20	31.12.19
	£	£
Governance costs		
Wages	56,561	58,037
Insurance	11,469	9,074
Telephone	728	675
Postage and stationery	806	1,721
Accountancy and legal fees	2,800	3,579
Professional fees	<u>1,995</u>	<u>120</u>
	<u>74,359</u>	<u>73,206</u>
Total resources expended	129,393	192,509
Net income / (deficit)	<u>(8,389)</u>	<u>104,727</u>

