

LONGMEAD COMMUNITY FARM LIMITED

England & Wales · Charity number 1130061

Details

Other names	LONGMEAD
Status	Registered
Legal form	Charitable company
Company number	06740069
Registered	2009-06-10
Register	View on the Charity Commission register

Contact

Address	20 Countess Gardens Bournemouth BH7 7RR
Phone	01258837960
Email	admin@longmead.org
Website	www.longmead.org

Activities

Objects: TO PROMOTE THE EDUCATION OF THE COMMUNITY IN DORSET AND SURROUNDING AREAS AND IN PARTICULAR BUT NOT EXCLUSIVELY IN CREATIVE ARTS, AGRICULTURE, HORTICULTURE AND ANIMALCARE THROUGH THE PROVISION OF A COMMUNITY FARM, BASED ON CHRISTIAN PRINCIPLES IN SUCH WAYS AS THE TRUSTEES THINK FIT

Activities: Providing educational and other farm based activities for children and young adults including those with mental health, emotional or behavioural problems together with their families/carers to develop physical, mental and spiritual capacity and grow to maturity as individuals and as members of society and so their conditions of life are improved.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Other Defined Groups

Geography

- **Area of benefit:** DORSET
- Bournemouth
- Dorset
- Hampshire
- Poole

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£67,783	£26,734	-	-
2023-12-31	£33,926	£49,020	-	-
2022-12-31	£116,441	£81,688	-	-
2021-12-31	£144,963	£134,523	-	-
2020-12-31	£93,281	£82,103	-	-

Trustees

Name	Role	Appointed
DAVID EDWARD CROWDER		2012-04-24
Jonathan James Woodthorpe		2023-02-06
Kate Connolly		2025-05-15
Paul Frith		2022-03-14
Rosamund MacRow-Wood		2023-02-06
Steven Richard Beech		2022-11-28

LONGMEAD COMMUNITY FARM LIMITED

England & Wales - Charity number 1130061

Accounts

Longmead Community Farm Limited
(a company limited by guarantee)

Annual Report and Accounts

For the year ended 31 December 2024

Company registration number: 06740069
Charity registration number: 1130061

Longmead Community Farm Limited (a company limited by guarantee)
Legal and Administrative information
For the year ended 31 December 2024

1. Trustees and officers

The following individuals acted as Trustees and officers during the financial year ended 31 December 2024 and to the date of signing this report:

Mr Steven Beech		
Mrs Katherine Connolly	Chair	(Appointed 15.05.2025)
Mr David Crowder		
Mr Paul Frith	Treasurer	
Mrs Amanda Goodenough		(Resigned 17.06.2025)
Miss Rosamund Macrow-Wood		
Mr Robert Sawdy		(Resigned 15.05.2025)
Mr Jonathan Woodthorpe		

2. Registered Office Address, and Principal Office location

Longmead Farmhouse
Milbourne St Andrew
Dorset
DT11 0HU

3. Registration numbers

Company registration number: 06740069
Charity registration number: 1130061

4. Independent Examiner

Douglas Forsyth BSc FCA
Chartered Accountant
Roydon Cottage
Sandy Down
Boldre
Lymington
SO41 8PL

5. Bankers

The Co-Operative Bank
1 Balloon Street
Manchester
M4 4BE

6. Solicitors

Stephens Scown LLP
Curzon House
Southernhay West
Exeter
EX1 1RS

7. Statement of Trustees responsibilities

The Trustees (who are also directors of Longmead Community Farm Limited for the purpose of company law) are responsible for preparing the trustees' report and the financial statements in accordance with UK Accounting Standards and Generally Accepted Accounting Practice, applicable law and regulations. Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- 1) select suitable accounting policies and apply them consistently;
- 2) observe the methods and principles in the Charities Statement of Recommended Practice FRS 102;
- 3) make judgments and estimates that are reasonable and prudent;
- 4) state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 5) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Longmead Community Farm Limited (a company limited by guarantee)
Trustees Report
For the year ended 31 December 2024

The Trustees present their report along with the accounts for the year ended 31st December 2024. The accounts have been prepared in accordance with the accounting policies set out on page 7 and comply with the Charity's Constitution and applicable law.

Charity status

Longmead Community Farm Limited (the "Company", the "Charity") is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the directors is liable to contribute an amount not exceeding £nil towards the assets of the company in the event of liquidation.

The Charity is registered with the Charity Commission as a UK Charity under registration number 1130061.

Objectives

To promote within Dorset and surrounding areas the whole family through education and experiences of working and living in a rural community smallholding atmosphere that offers animal care, agriculture, horticulture, and creative arts that seeks to create an atmosphere based implicitly on Christian principles in such ways as the trustees think fit.

Risk

The principal risks and uncertainties facing the Charity, as identified by the Trustees are: health and safety, the safeguarding of children and vulnerable adults, financial and reputational. These risks are managed by ongoing monitoring and review via the regular Trustees' meetings. After a period of inactivity for the Charity, one of the first tasks of the new Chief Operating Officer has been to review the formal policies already in place, including the annual physical risk assessment of all buildings owned by the Charity. An assessment of risks is factored into decisions taken in all aspects of the Charity's activity. Throughout 2024 there was in place a licence agreement with Luccombe Hub who used the property during term time, and also performed their own risk assessments. Their presence has been helpful with monitoring and maintaining the buildings on an ongoing basis. This arrangement ended on 26th September 2025. However, the risks are mitigated by the presence of Longmead staff on site on a regular basis.

Review of Activities

To provide educational farm-based activities for children and adults, including those with mental health, emotional or behavioural problems, together with their families and carers to develop physical, mental, and spiritual capacity and grow to maturity as individuals and full members of society. This is achieved via:

- therapeutic, supportive, educational, developmental and pastoral services to families and family members who are at risk, vulnerable or under stress;
- opportunities to work with animals and on the land, and to live communally; and
- resources for the strengthening and renewal of body, mind and spirit in a creative environment.

All the activities as outlined above have regard to the public benefit guidance published by the Charity Commission and the benefits available to all sectors of the public can be clearly shown from the activities shown in this report.

In November 2022 the Longmead farm site was intentionally mothballed. This was due to the breakdown of the proposed co-partnering arrangement owing to unforeseen circumstances that required their full attention and denied them the funds and permissions to proceed with their plans. Since November 2022 there has been a search for a suitable new partner.

A suitable partner was found in early 2023 in The Luccombe Hub Limited, (Company Number 12540542) and a co-partnering lease was agreed. In an arrangement that has been of great value to both parties, Luccombe Hub commenced operations on 1st August 2023, using the site on term time week days.

The arrangement with Luccombe Hub has allowed Longmead to go ahead with recruiting a part time Chief Operating Officer, (COO), starting in September 2024, and who manages the relationship with Luccombe on a day to day basis. The COO also assists with forming and implementing the strategy of the charity going forward.

Longmead Community Farm Limited (a company limited by guarantee)
Trustees Report (continued)
For the year ended 31 December 2024

Review of Activities (continued)

This appointment has become even more important as, in July 2025, Luccombe Hub informed us that they were not in a position to agree the proposed lease and therefore will be vacating the premises on 26th September 2025. While obviously a disappointment, this is also an opportunity for Longmead and our COO has been formulating a plan to replace this lost income by accessing new income streams and expanding and enhancing on the work with young people that was already planned. This includes a re-engagement with Dorset County Council and Bournemouth, Christchurch and Poole Council with a view to returning to the provision of work through Dorset Family Matters, school holiday clubs and toddler groups, with the first HAF programme being offered during the 2025 summer holidays.

This period of accounts covers the thirteenth year of operation as an independent charity – previously this work was under the umbrella of Green Pastures Christian Centre (charity no 1090568).

Financial Review

The difficult decision to temporarily mothball the Charity led to the establishment of a business relationship with Luccombe Hub, who agreed a licence agreement to use the farm in the pursuit of their own business objectives. The resulting licence fee has allowed the Charity to stabilise its financial position with the result that a Chief Operating Officer, (COO), was employed in September 2024 in order to facilitate the recommencing of the delivery of the important work of the Charity in supporting young people.

In July 2025, Luccombe Hub unexpectedly gave notice that they were terminating the licence agreement and would be vacating the farm at the end of September 2025. However, our COO had already prepared a contingency plan that will replace this lost revenue. This plan includes the expansion of the Family Support Team in line with demand, using the flats and farm for short term rental at times when there are no children present, and a progressive programme of grant and other funding applications. This anticipated new income is conservative but achievable and will allow the Charity to maintain its financial viability.

Freehold Land and Property

The Longmead Community Farmhouse and land is the sole property owned by the Charity. It was passed to Longmead Community Farm on 6th October 2010 at no cost to the Charity. The farmhouse and land has been recognised in these 2023 accounts at historic cost for the first time by recognising a material prior period adjustment to the Charity's reserves brought forward as at 1 January 2022. The historic cost of the land and buildings has been taken as the market valuation as at date of the original gift.

Reserves Policy

Unrestricted funds should not be less than the equivalent of three months' recurring expenditure.

Plans for the Future

The appointment of the Chief Operating Officer, (COO), in September 2024, has allowed the Charity to move forward with recommencing and developing the services that are offered. During the summer of 2025, holiday activities were commissioned by Dorset Council and run with great success. Future plans include:

- To re-engage with vulnerable families and to continue to work with local statutory bodies who refer families to the Charity;
- To recommence our fundraising by looking into sources of income that will help ensure the sustainability of the Charity;
- To develop independent revenue streams over weekends and school holidays;
- To develop links with other charities and local organisations whose work is aligned with the objectives of the Charity; and
- To expand on what the Charity is able to offer in terms of creative and outdoor activities.

This report has been prepared in accordance with the Special provisions of part 15 of the Companies Act 2006 relating to Small Companies on behalf of the board of trustees/ directors.

Approved by the Directors / Trustees on **2025** and signed on their behalf by:

.....
Trustee name: Mrs Katherine Connolly
Position: Trustee/ Director

.....
Trustee name: Mr Paul Frith
Position: Trustee/ Director

Longmead Community Farm Limited (a company limited by guarantee)
Independent Examiner's Report
For the year ended 31 December 2024

Independent Examiner's Report to the Trustees of Longmead Community Farm Limited

I report to the Trustees on our examination of the accounts of Longmead Community Farm Limited (a company limited by guarantee) ("the Charity") registered number 1130061 for the year ended 31 December 2024, which are set out on pages 5 to 15.

Responsibilities and basis of report

As the Charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent examiner's statement

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

- 1) accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- 2) the accounts did not accord with those records; or
- 3) the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Douglas Forsyth BSc FCA
Chartered Accountant

Roydon Cottage
Sandy Down
Boldre
Lymington
SO41 8PL

Date: 2025

Longmead Community Farm Limited (a company limited by guarantee)
Statement of Financial Activities
For the year ended 31 December 2024

	Notes	2024 Unrestricted £	2024 Restricted £	2024 Total £	2023 Total £
<u>INCOMING RESOURCES</u>					
a) Donations and legacies	2 (a)	1,114	-	1,114	1,557
b) Income from charitable activities	2 (b)	-	-	-	-
c) Income from other trading activities	2 (c)	54,242	-	54,242	26,283
d) Investment income	2 (d)	-	-	-	547
e) Other income	2 (e)	12,427	-	12,427	5,539
Total incoming resources		67,783	-	67,783	33,926
<u>RESOURCES EXPENDED ON CHARITABLE ACTIVITIES</u>					
a) Expenditure on educational farm activities	3 (a)	5,288	-	5,288	10,219
b) Staff costs	3 (b)	5,477	-	5,477	-
c) Property costs	3 (c)	15,132	-	15,132	36,464
d) Depreciation, amortisation	3 (d)	837	1,500	2,337	2,337
Total resources expended		26,734	1,500	28,234	49,020
Net incoming/ (outgoing) resources before transfers		41,049	(1,500)	39,549	(15,094)
<u>TRANSFERS</u>					
Gross transfers between funds - in		-	-	-	-
Gross transfers between funds - out		-	-	-	-
Net incoming/ (outgoing) resources before other recognised gains/ (losses)		41,049	(1,500)	39,549	(15,094)
<u>OTHER RECOGNISED GAINS / (LOSSES)</u>					
Realised losses on investments	5	-	-	-	(950)
Unrealised gains/ (losses) on investments	5	-	-	-	708
NET MOVEMENT IN FUNDS		41,049	(1,500)	39,549	(15,336)
<u>RECONCILIATION OF FUNDS</u>					
Total funds brought forward 1 January 2024		50,608	556,090	606,698	622,034
Total funds carried forward 31 December 2024		91,657	554,590	646,247	606,698

The notes on pages 7 to 15 form an integral part of these accounts.

Longmead Community Farm Limited (a company limited by guarantee)
Balance Sheet
As at 31 December 2024

Charity registration number: 1130061
Company registration number: 06740069

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible fixed assets	4	<u>530,720</u>	<u>533,057</u>
CURRENT ASSETS			
Debtors	6	17,752	9,739
Investments	5	-	708
Cash at bank and in hand	7	<u>108,877</u>	<u>72,615</u>
		<u>126,629</u>	<u>83,062</u>
CURRENT LIABILITIES			
Creditors falling due within one year	8	<u>(11,102)</u>	<u>(9,421)</u>
Net current assets		<u>115,527</u>	<u>73,641</u>
<u>NET ASSETS</u>		<u>646,247</u>	<u>606,698</u>
<u>CHARITABLE FUNDS</u>			
Unrestricted Funds	10	91,657	50,608
Restricted Funds	10	<u>554,590</u>	<u>556,090</u>
		<u>646,247</u>	<u>606,698</u>

For the year ended 31 December 2024 the Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the Company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the Small Companies Regime.

These accounts were approved and authorised for issue by the board of directors on **2025**, and signed on behalf of the board by:

.....
Trustee name: Mrs Katherine Connolly
Position: Trustee/ Director

.....
Trustee name: Mr Paul Frith
Position: Trustee/ Director

The notes on pages 7 to 15 form an integral part of these accounts.

1. ACCOUNTING POLICIES

a) Accounting Conventions and basis of preparation

The accounts have been prepared in accordance with 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"), the Charities Act 2011 and the Companies Act 2006.

The accounts have been prepared on an accruals basis under the historical cost convention.

The Charity has taken advantage of the FRS 102 exemption from preparing a cash flow for charities which are not large.

b) Incoming Resources

All income is recognised once the Charity has entitlement to that income, it is probable that the income will be received, and the amount of the income receivable can be measured reliably. Income by category as disclosed in the Statement of Financial Activities is as follows:

Donations and legacies

Donations and legacies are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the Charity before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully satisfied, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that those conditions will be fulfilled in the reporting period.

Grants

Grants are recognised when the Charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met the income is recognised as deferred income.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it has been received. Such income is only deferred when either the donor has specified that the grant or donation must only be used for future accounting periods, or when the donor has imposed conditions which must be met before the Charity has unconditional entitlement.

Charitable activities

Income from charitable activities is for the provision of training.

Other trading activities

Other trading activities represents income from the sale of produce and other items, and property rental income.

Investment income

Investment income represents income from bank interest, current asset investments, and solar and biomass income.

c) Resources Expended on charitable activities

Resources expended are included in the Statement of Financial Activities ("SOFA") on an accruals basis inclusive of any VAT. Expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to the category. Where costs cannot be directly attributed to a particular heading they have been allocated on a basis consistent with the use of resources. Most of the management is carried out without charge by volunteers. This intangible cost is not included in the Statement of Financial Activities since there is no measurable cost to the volunteers for their service.

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

d) Support costs

As a small charity, the Charity has not reported its income and expenditure on an activity basis, instead it has adopted an approach based on the nature of income received and expenditure incurred. All support type costs (e.g. office, administration and governance) are separately disclosed by category, and were all incurred directly in connection with activities of the Charity, however an apportionment of those support type costs between different activities is not practical.

Longmead Community Farm Limited (a company limited by guarantee)
Notes to the Accounts (continued)
For the year ended 31 December 2024

e) Tangible fixed assets

Individual assets costing £1,000 or more are initially recorded at cost.

Freehold land and buildings

On 6th October 2010 the freehold title to the property known as Longmead, Milbourne St Andrew, Blandford Forum, Dorset, was transferred at no cost from Green pastures Christian Centre of Pastoral Care and Healing (charity number 1090568, subsequently re-named at the Charity Commission to The Greenhouse Trust UK) to enable the Charity to act as an independent charity in accordance with its objects.

Depreciation

Depreciation is provided on tangible fixed assets other than land to write off the cost, less any estimated residual value, over their expected useful economic lives as follows:

Biomass boiler	Straight-line over 20 years
Motor vehicles	25 percent reducing balance
Buildings	No accumulated depreciation has been treated as charged to date, as the farmhouse and farm buildings are assessed by the trustees as having a long remaining useful economic life of over 50 years, are in good order, and so it is estimated that its residual value for depreciation purposes is higher than when it was gifted to the Charity. As such any depreciation charge would be immaterial to the financial statements, and therefore a policy of non-depreciation has been adopted.

f) Current asset investments

Current asset investments are included at the lower of cost and net realisable value/ market value.

g) Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business, and are initially recognised at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all the amounts due according to the original terms of the receivables.

h) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short term investments that are readily convertible into a known amount of cash and are subject to an insignificant risk of change in value.

i) Fund structure

Unrestricted funds are general funds that are available for use at the trustees discretion in furtherance of the objects of the Charity.

Restricted funds are those donated for use in a particular area or for a specific purpose, the use of which is restricted to that area or purpose.

j) Taxation

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

h) Agency funds

Donations received which the Trustees are legally bound to pay on to third parties, and for which the Trustees have no responsibility for the ultimate charitable application of the funds nor are able to direct how the funds are used by third parties, are treated as agency funds. These funds are not recognised as incoming or outgoing resources in the Statement of Financial Activities or as assets in the balance sheet. Movements in agency funds during the year are disclosed in the notes to the accounts by party in so far as donor/third party confidentiality permits.

Longmead Community Farm Limited (a company limited by guarantee)
Notes to the Accounts (continued)
For the year ended 31 December 2024

2. INCOMING RESOURCES

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<u>a) Donations and legacies</u>				
Donations from individuals	559	-	559	1,057
Gift Aid reclaimed	490	-	490	470
Grants from other charities	65	-	65	30
Sub-total for 2024	1,114	-	1,114	1,557
<i>Sub-total for 2023</i>	<i>1,557</i>	<i>-</i>		<i>1,557</i>
<u>b) Income from charitable activities</u>				
Educational farm-based activities	-	-	-	-
Sub-total for 2024	-	-	-	-
<i>Sub-total for 2023</i>	<i>-</i>	<i>-</i>		<i>-</i>
<u>c) Income from other trading activities</u>				
Sales of goods and services	-	-	-	-
Renewal Heat Incentive and Feed in Tariff	13,909	-	13,909	2,233
Luccombe Hub income	40,333	-	40,333	22,000
Property rental income	-	-	-	2,050
Sub-total for 2024	54,242	-	54,242	26,283
<i>Sub-total for 2023</i>	<i>26,283</i>	<i>-</i>		<i>26,283</i>
<u>d) Investment income</u>				
Other income: fixed asset investments	-	-	-	547
Other income: current asset investments	-	-	-	-
Sub-total for 2024	-	-	-	547
<i>Sub-total for 2023</i>	<i>547</i>	<i>-</i>		<i>547</i>
<u>e) Other income</u>				
Utility cost recharge from Luccombe Hub	12,427	-	12,427	4,939
Other income	-	-	-	600
Sub-total for 2024	12,427	-	12,427	5,539
<i>Sub-total for 2023</i>	<i>5,539</i>	<i>-</i>		<i>5,539</i>
Total incoming resources 2024	67,783	-	67,783	33,926
<i>Total incoming resources 2023</i>	<i>33,926</i>	<i>-</i>		<i>33,926</i>

Longmead Community Farm Limited (a company limited by guarantee)
Notes to the Accounts (continued)
For the year ended 31 December 2024

3. RESOURCES EXPENDED

	2024 Unrestricted £	2024 Restricted £	2024 Total £	2023 Total £
<u>a) Expenditure on educational farm based activities</u>				
Office equipment expense	500	-	500	-
Motor expenses	132	-	132	-
Animal fees and expenses	142	-	142	3,549
Telephone and broadband	1,385	-	1,385	695
Postage and stationery	-	-	-	-
Training, staff supervision, recruitment costs	300	-	300	-
Accounts and office expenses	332	-	332	201
Professional fees: accountancy	1,837	-	1,837	2,648
Professional fees: legal and other professional fees	-	-	-	2,875
Subscriptions	285	-	285	251
Activity materials, family work, food, travel	-	-	-	-
Sundry costs	375	-	375	-
Travel expenses	-	-	-	-
Sub-total for 2024	5,288	-	5,288	10,219
<i>Sub-total for 2023</i>	<i>10,219</i>	<i>-</i>		<i>10,219</i>
<u>b) Staff costs</u>				
Total staff costs	5,477	-	5,477	-
Sub-total for 2024	5,477	-	5,477	-
<i>Sub-total for 2023</i>	<i>-</i>	<i>-</i>		<i>-</i>
<u>c) Property costs</u>				
Regulatory costs	960	-	960	-
House running costs	7,273	-	7,273	22,645
House repairs and renewals	976	-	976	2,480
Boiler repairs and maintenance	2,692	-	2,692	339
Grounds and barn repairs and renewals	-	-	-	8,868
Insurance costs	3,231	-	3,231	2,132
Sub-total for 2024	15,132	-	15,132	36,464
<i>Sub-total for 2023</i>	<i>36,464</i>	<i>-</i>		<i>36,464</i>
<u>d) Depreciation, amortisation, and other similar costs</u>				
Depreciation of fixed assets	837	1,500	2,337	2,337
Sub-total for 2024	837	1,500	2,337	2,337
<i>Sub-total for 2023</i>	<i>837</i>	<i>1,500</i>		<i>2,337</i>
2024 total resources expended	26,734	1,500	28,234	49,020
<i>2023 total resources expended</i>	<i>47,520</i>	<i>1,500</i>		<i>49,020</i>

Longmead Community Farm Limited (a company limited by guarantee)
Notes to the Accounts (continued)
For the year ended 31 December 2024

4. TANGIBLE FIXED ASSETS

	Land Restricted	Buildings Restricted	Plant and equipment Restricted	Plant and equipment Unrestricted	Motor vehicles Unrestricted	Total
	£	£	£	£	£	£
Cost						
b/f 1 January 2024	50,000	450,000	30,000	7,844	7,495	545,339
Additions	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
c/f 31 December 2024	<u>50,000</u>	<u>450,000</u>	<u>30,000</u>	<u>7,844</u>	<u>7,495</u>	<u>545,339</u>
Depreciation						
b/f 1 January 2024	-	-	4,500	1,176	6,606	12,282
Charge for the year	-	-	1,500	392	445	2,337
Disposals	-	-	-	-	-	-
c/f 31 December 2024	<u>-</u>	<u>-</u>	<u>6,000</u>	<u>1,568</u>	<u>7,051</u>	<u>14,619</u>
Net book Value						
As at 31 December 2024	<u>50,000</u>	<u>450,000</u>	<u>24,000</u>	<u>6,276</u>	<u>444</u>	<u>530,720</u>
<i>At 31 December 2023</i>	<u><i>50,000</i></u>	<u><i>450,000</i></u>	<u><i>25,500</i></u>	<u><i>6,668</i></u>	<u><i>889</i></u>	<u><i>533,057</i></u>

5. CURRENT ASSET INVESTMENTS

	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total £	2023 Total £
Listed other shares:				
Charities Aid Foundation Fixed Interest Income units				
Valuation 1 January 2024	708	-	708	26,525
Proceeds of investments sold in the year	(708)	-	(708)	(25,575)
Realised (loss) in year	-	-	-	(950)
Unrealised gain/ (loss) in year	-	-	-	708
Valuation 31 December 2024	<u>-</u>	<u>-</u>	<u>-</u>	<u>708</u>

Longmead Community Farm Limited (a company limited by guarantee)
Notes to the Accounts (continued)
For the year ended 31 December 2024

6. DEBTORS	2024 £	2023 £
AMOUNTS DUE WITHIN ONE YEAR		
Trade debtors	9,626	210
Prepayments	1,753	4,590
Other debtors	5,553	4,939
Payroll taxes overpaid	820	-
	17,752	9,739

7. CASH AND CASH EQUIVALENTS	2024 £	2023 £
Cash at bank	108,877	72,615
	108,877	72,615

8. CREDITORS	2024 £	2023 £
AMOUNTS FALLING DUE WITHIN ONE YEAR		
Other creditors (Licence deposits held)	3,667	3,667
Accruals	7,169	5,754
Pensions payable	266	-
	11,102	9,421

9. MOVEMENT IN FUNDS

Description of funds

a) **General:** Unrestricted funds which are not restricted or designated for any particular purpose other than for the furtherance of the Charity's objects are credited to the general fund.

b) **Boiler replacement:** Restricted fund holding funds received for the replacement of the biomass boiler.

c) **Meet and Mend Mondays:** This is a restricted fund for a volunteer scheme where volunteers help maintain the property and grounds of the farm.

d) **Barn Insulation:** Restricted funds received for the purpose of re-insulating the barn.

e) **The Breslaff Centre:** Restricted funds received from the Breslaff Centre which is to be used for family work continuation.

f) **Longmead:** Restricted funds being the market value at date of the gift in October 2010 of the land and buildings at Longmead which is held for continuing use in the Charity.

Longmead Community Farm Limited (a company limited by guarantee)
Notes to the Accounts (continued)
For the year ended 31 December 2024

9. MOVEMENT IN FUNDS (continued)

	Balance b/f 1 January 2024	Incoming resources	Outgoing resources	Other recognised Gains	Other recognised (Losses)	Balance c/f 31 December 2024
	£	£	£	£	£	£
<u>Unrestricted funds</u>						
a) General	50,608	67,783	(26,734)	-	-	91,657
<i>Sub-total for 2024</i>	50,608	67,783	(26,734)	-	-	91,657
<u>Restricted funds</u>						
b) Boiler replacement	25,500	-	(1,500)	-	-	24,000
c) Meet and Mend Mondays	-	-	-	-	-	-
d) Barn Insulation	590	-	-	-	-	590
e) The Breslaff Centre	30,000	-	-	-	-	30,000
f) Longmead	500,000	-	-	-	-	500,000
<i>Sub-total for 2024</i>	556,090	-	(1,500)	-	-	554,590
Total funds 2024	606,698	67,783	(28,234)	-	-	646,247

<u>PRIOR YEAR</u>	Balance b/f 1 January 2023	Incoming resources	Outgoing resources	Other recognised Gains	Other recognised (Losses)	Balance c/f 31 December 2023
	£	£	£	£	£	£
<u>Unrestricted funds</u>						
a) General	64,444	33,926	(47,520)	708	(950)	50,608
<i>Sub-total for 2023</i>	64,444	33,926	(47,520)	708	(950)	50,608
<u>Restricted funds</u>						
b) Boiler replacement	27,000	-	(1,500)	-	-	25,500
c) Meet and Mend Mondays	-	-	-	-	-	-
d) Barn Insulation	590	-	-	-	-	590
e) The Breslaff Centre	30,000	-	-	-	-	30,000
f) Longmead	500,000	-	-	-	-	500,000
<i>Sub-total for 2023</i>	557,590	-	(1,500)	-	-	556,090
Total funds 2023	622,034	33,926	(49,020)	708	(950)	606,698

Longmead Community Farm Limited (a company limited by guarantee)
Notes to the Accounts (continued)
For the year ended 31 December 2024

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Total £	2023 Total £
FIXED ASSETS				
Tangible fixed assets	6,720	524,000	530,720	533,057
	<u>6,720</u>	<u>524,000</u>	<u>530,720</u>	<u>533,057</u>
CURRENT ASSETS				
Debtors	17,752	-	17,752	9,739
Investments	-	-	-	708
Cash at bank and in hand	78,287	30,590	108,877	72,615
	<u>96,039</u>	<u>30,590</u>	<u>126,629</u>	<u>83,062</u>
CURRENT LIABILITIES				
Creditors falling due within one year	(11,102)	-	(11,102)	(9,421)
	<u>84,937</u>	<u>30,590</u>	<u>115,527</u>	<u>73,641</u>
Net current assets				
	<u>91,657</u>	<u>554,590</u>	<u>646,247</u>	<u>606,698</u>
<u>NET ASSETS AT 31 DECEMBER</u>				

PRIOR YEAR

	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total £
FIXED ASSETS			
Tangible fixed assets:	7,557	525,500	533,057
	<u>7,557</u>	<u>525,500</u>	<u>533,057</u>
CURRENT ASSETS			
Debtors	9,739	-	9,739
Investments	708	-	708
Cash at bank and in hand	42,025	30,590	72,615
	<u>52,472</u>	<u>30,590</u>	<u>83,062</u>
CURRENT LIABILITIES			
Creditors falling due within one year	(9,421)	-	(9,421)
	<u>43,051</u>	<u>30,590</u>	<u>73,641</u>
Net current assets			
	<u>50,608</u>	<u>556,090</u>	<u>606,698</u>
<u>NET ASSETS AT 31 DECEMBER</u>			

Longmead Community Farm Limited (a company limited by guarantee)
Notes to the Accounts (continued)
For the year ended 31 December 2024

11. STAFF COSTS

	2024	2023
	£	£
The costs of employing Key Management Personnel during the year were:		
Gross salaries:	5,363	-
Employers National Insurance Contributions:	-	-
Employers pension contributions:	114	-
	<u>5,477</u>	<u>-</u>

The average number of employees throughout the year was (rounded up to the nearest whole) 1 -

No employee received a salary in excess of £60,000 during the year (2023: none).

In addition to the above staff costs a great amount of time, the value of which is impossible to reflect in these accounts, is donated to the Charity each year by volunteers.

During 2024 the Charity paid total pension contributions of £114 (2023: £nil) for employees to the pension fund, which is a defined contribution scheme administered by NEST. As at 31 December 2024 the Charity was holding £266 in respect of intended pension contributions on behalf of employees at the year end (2023: £nil).

12. TRUSTEE EXPENSES AND OTHER BENEFITS

No trustee expenses have been incurred (2023: nil). None of the trustees have been paid any remuneration or received any other benefits from an employment with the Charity (2023: nil).

13. RELATED PARTY TRANSACTIONS

There were no transactions with the Trustees or Key Management Personnel or any other related party transactions that require disclosing.

14. POST BALANCE SHEET EVENTS

On 10 August 2025 it was announced that Longmead's key site sharing partner organisation, Luccombe Hub, had decided to close and relocate its alternative education provision following an unplanned termination of its occupancy at Longmead Community Farm in Milborne St Andrew. The agreement will formally end on 26 September 2025. The effect on the Charity's future financial statements will be the loss of £3,667 of rental income per month, together with the loss of quarterly utility recharges which totalled £12,427 in 2024. The Charity has considered the effect this loss of income will have on its ability to continue as a going concern and have reached the conclusions noted in section 15 below. This has been treated as a non-adjusting post balance sheet event.

15. GOING CONCERN REVIEW

The Trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast any significant doubts on the ability of the Charity to continue as a going concern. The Trustees have made this assessment for a period of at least one year from the date of approval of the accounts. The Trustees have concluded the Charity has adequate resources to continue in operational existence for the foreseeable future, and therefore continues to adopt the going concern basis in preparing its accounts.

16. COSTS OF INDEPENDENT EXAMINATION AND OTHER FINANCIAL SERVICES

	2024	2023
	£	£
During the year the following amounts were payable in respect of:		
a) Costs of the independent examination	750	750
b) Other finance services (accountancy services)	1,087	1,900
	<u>1,837</u>	<u>2,650</u>

LONGMEAD COMMUNITY FARM LIMITED

England & Wales - Charity number 1130061

Accounts

Longmead Community Farm Limited
(a company limited by guarantee)

Annual Report and Accounts

For the year ended 31 December 2023

Company registration number: 06740069
Charity registration number: 1130061

Longmead Community Farm Limited (a company limited by guarantee)
Legal and Administrative information
For the year ended 31 December 2023

1. Trustees and officers

The following individuals acted as Trustees and officers during the financial year ended 31 December 2023 and to the date of signing this report:

Mr Steven Beech	
Mrs Christine Corteen	(Resigned 11.12.2023)
Mr David Crowder	
Mr Paul Frith	
Mrs Amanda Goodenough	
Miss Rosamund Macrow-Wood	(Appointed 06.02.2023)
Mr Robert Sawdy	
Mr Jonathan Woodthorpe	(Appointed 06.02.2023)

2. Registered Office Address, and Principal Office location

Longmead Farmhouse
Milbourne St Andrew
Dorset
DT11 0HU

3. Registration numbers

Company registration number: 06740069
Charity registration number: 1130061

4. Independent Examiner

Douglas Forsyth BSc FCA
Chartered Accountant
Roydon Cottage
Sandy Down
Boldre
Lymington
SO41 8PL

5. Bankers

The Co-Operative Bank
1 Balloon Street
Manchester
M4 4BE

6. Solicitors

Stephens Scown LLP
Curzon House
Southernhay West
Exeter
EX1 1RS

7. Statement of Trustees responsibilities

The Trustees (who are also directors of Longmead Community Farm Limited for the purpose of company law) are responsible for preparing the trustees' report and the financial statements in accordance with UK Accounting Standards and Generally Accepted Accounting Practice, applicable law and regulations. Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- 1) select suitable accounting policies and apply them consistently;
- 2) observe the methods and principles in the Charities Statement of Recommended Practice FRS 102;
- 3) make judgments and estimates that are reasonable and prudent;
- 4) state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 5) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Longmead Community Farm Limited (a company limited by guarantee)

Trustees Report

For the year ended 31 December 2023

The Trustees present their report along with the accounts for the year ended 31st December 2023. The accounts have been prepared in accordance with the accounting policies set out on page 8 and comply with the Charity's Constitution and applicable law.

Charity status

Longmead Community Farm Limited (the "Company", the "Charity") is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the directors is liable to contribute an amount not exceeding £nil towards the assets of the company in the event of liquidation.

The Charity is registered with the Charity Commission as a UK Charity under registration number 1130061.

Objectives

To promote within Dorset and surrounding areas the whole family through education and experiences of working and living in a rural community smallholding atmosphere that offers animal care, agriculture, horticulture, and creative arts that seeks to create an atmosphere based implicitly on Christian principles in such ways as the trustees think fit.

Risk

The principal risks and uncertainties facing the charity, as identified by the Trustees, are: health and safety, the safeguarding of children and vulnerable adults, financial and reputational. These risks are managed by ongoing monitoring and review via the regular Trustees' meetings. After a period of inactivity for the charity, one of the initial tasks of the new general manager will be to review the formal policies, including the annual physical risk assessment of all the buildings owned by the charity. An assessment of risks is factored into decisions taken in all aspects of the charity's activity. Under a licence agreement, Luccombe Hub use the property during term time and have also performed their own risk assessments. Their presence is helpful with monitoring and maintaining the buildings on an ongoing basis.

Review of Activities

To provide educational farm-based activities for children and adults, including those with mental health, emotional or behavioural problems, together with their families and carers to develop physical, mental, and spiritual capacity and grow to maturity as individuals and full members of society. This is achieved via:

- therapeutic, supportive, educational, developmental and pastoral services to families and family members
- opportunities to work with animals and on the land, and to live communally.
- resources for the strengthening and renewal of body, mind and spirit in a creative environment.

All the activities as outlined above have regard to the public benefit guidance published by the Charity Commission and the benefits available to all sectors of the public can be clearly shown from the activities shown in this report.

In November 2022 the Longmead farm site was intentionally mothballed. This was due to the breakdown of the proposed co-partnering arrangement owing to unforeseen circumstances that required their full attention and denied them the funds and permissions to proceed with their plans. Since November 2022 there has been a search for a suitable new partner.

In the early part of 2023 such a partner was found in The Luccombe Hub Limited (Company Number 12540542). A co-partnering licence agreement was signed allowing Luccombe to use the site weekdays, term time and they commenced operations on 1st August 2023. This arrangement has been of great benefit to both parties and has allowed Longmead to proceed with plans to recruit a new General Manager who will commence in September 2024.

The appointment of the new General Manager will allow Longmead to re-engage with Dorset Council through the Dorset Family Matters Project, Bournemouth, Christchurch and Poole Council and Beaufort Care Group. A return of school holiday clubs and toddler groups is also planned.

This period of accounts covers the twelfth year of operation as an independent charity – previously this work was under the umbrella of Green Pastures Christian Centre (charity no 1090568).

Financial Review

The decision to temporarily mothball the charity was a difficult one. However, it did lead to the establishment of a business relationship with Luccombe Hub who agreed to a licence agreement to use the farm in the pursuit of their own business objectives. The rent paid by Luccombe Hub has allowed the charity to stabilise its financial position and enabled it to make the decision to employ a general manager with a view to recommencing the important work of the charity supporting young people.

Freehold Land and Property

The Longmead Community Farmhouse and land is the sole property owned by the Charity. It was passed to Longmead Community Farm on 6th October 2010 at no cost to the Charity. The farmhouse and land has been recognised in these 2023 accounts at historic cost for the first time by recognising a material prior period adjustment to the Charity's reserves brought forward as at 1 January 2022. The historic cost of the land and buildings has been taken as the market valuation as at date of the original gift.

Reserves Policy

Unrestricted funds should not be less than the equivalent of three months' recurring expenditure.

Plans for the Future

The appointment of a general manager will allow the charity to move forward with recommencing and developing the services that are offered. Plans include:

- To re-engage with vulnerable families after the hiatus and to continue to work with local statutory bodies who refer families to the charity.
- To recommence our fundraising by looking into sources of income that will help to ensure the sustainability of the charity.
- To develop independent revenue streams over weekends and school holidays.
- To develop links with other charities and local organisations whose work is aligned with the objectives of the charity.
- To expand the what the charity is able to offer in terms of creative and outdoor activities.

This report has been prepared in accordance with the Special provisions of part 15 of the Companies Act 2006 relating to Small Companies on behalf of the board of trustees/ directors.

Approved by the Directors / Trustees on **September 2024** and signed on their behalf by:

.....
Trustee name: Robert Sawdy
Position: Trustee/ Director

Longmead Community Farm Limited (a company limited by guarantee)
Independent Examiner's Report
For the year ended 31 December 2023

Independent Examiner's Report to the Trustees of Longmead Community Farm Limited

I report to the Trustees on our examination of the accounts of Longmead Community Farm Limited (a company limited by guarantee) ("the Charity") registered number 1130061 for the year ended 31 December 2023, which are set out on pages 6 to 17.

Responsibilities and basis of report

As the Charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent examiner's statement

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

- 1) accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- 2) the accounts did not accord with those records; or
- 3) the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent

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.

Douglas Forsyth BSc FCA
Chartered Accountant

Roydon Cottage
Sandy Down
Boldre
Lymington
SO41 8PL

Date:**2024**

Longmead Community Farm Limited (a company limited by guarantee)
Statement of Financial Activities
For the year ended 31 December 2023

	Notes	2023 Unrestricted £	2023 Restricted £	2023 Total £	2022 Total £
<u>INCOMING RESOURCES</u>					
a) Donations and legacies	2 (a)	1,557	-	1,557	61,247
b) Income from charitable activities	2 (b)	-	-	-	32,535
c) Income from other trading activities	2 (c)	26,283	-	26,283	12,160
d) Investment income	2 (d)	547	-	547	4,818
e) Other income	2 (e)	5,539	-	5,539	5,681
Total incoming resources		33,926	-	33,926	116,441
<u>RESOURCES EXPENDED ON CHARITABLE ACTIVITIES</u>					
a) Expenditure on educational farm activities	3 (a)	10,219	-	10,219	11,110
b) Staff costs	3 (b)	-	-	-	42,735
c) Property costs	3 (c)	36,464	-	36,464	25,506
d) Depreciation, amortisation	3 (d)	837	1,500	2,337	2,337
Total resources expended		47,520	1,500	49,020	81,688
Net incoming/ (outgoing) resources before transfers		(13,594)	(1,500)	(15,094)	34,753
<u>TRANSFERS</u>					
Gross transfers between funds - in		-	-	-	-
Gross transfers between funds - out		-	-	-	-
Net incoming/ (outgoing) resources before other recognised gains/ (losses)		(13,594)	(1,500)	(15,094)	34,753
<u>OTHER RECOGNISED GAINS / (LOSSES)</u>					
Realised losses on investments	5	(950)	-	(950)	-
Unrealised gains/ (losses) on investments	5	708	-	708	(5,701)
NET MOVEMENT IN FUNDS		(13,836)	(1,500)	(15,336)	29,052
<u>RECONCILIATION OF FUNDS</u>					
Total funds brought forward 1 January 2023		64,444	557,590	622,034	592,982
Total funds carried forward 31 December 2023		50,608	556,090	606,698	622,034

The notes on pages 8 to 17 form an integral part of these accounts.

Longmead Community Farm Limited (a company limited by guarantee)
Balance Sheet
As at 31 December 2023

Charity registration number: 1130061
Company registration number: 06740069

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible fixed assets	4	533,057	535,394
CURRENT ASSETS			
Debtors	6	9,739	951
Investments	5	708	26,525
Cash at bank and in hand	7	72,615	59,592
		83,062	87,068
CURRENT LIABILITIES			
Creditors falling due within one year	8	(9,421)	(428)
Net current assets		73,641	86,640
<u>NET ASSETS</u>		606,698	622,034
<u>CHARITABLE FUNDS</u>			
Unrestricted Funds	10	50,608	64,444
Restricted Funds	10	556,090	557,590
		606,698	622,034

For the year ended 31 December 2023 the Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the Company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the Small Companies Regime.

These accounts were approved and authorised for issue by the board of directors on **September 2024**, and signed on behalf of the board by:

.....
Trustee name: Robert Sawdy
Position: Trustee/ Director

The notes on pages 8 to 17 form an integral part of these accounts.

1. ACCOUNTING POLICIES

a) Accounting Conventions and basis of preparation

The accounts have been prepared in accordance with 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"), the Charities Act 2011 and the Companies Act 2006.

The accounts have been prepared on an accruals basis under the historical cost convention.

The Charity has taken advantage of the FRS 102 exemption from preparing a cash flow for charities which are not large.

b) Incoming Resources

All income is recognised once the Charity has entitlement to that income, it is probable that the income will be received, and the amount of the income receivable can be measured reliably. Income by category as disclosed in the Statement of Financial Activities is as follows:

Donations and legacies

Donations and legacies are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the Charity before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully satisfied, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that those conditions will be fulfilled in the reporting period.

Grants

Grants are recognised when the Charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met the income is recognised as deferred income.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it has been received. Such income is only deferred when either the donor has specified that the grant or donation must only be used for future accounting periods, or when the donor has imposed conditions which must be met before the Charity has unconditional entitlement.

Charitable activities

Income from charitable activities is for the provision of training.

Other trading activities

Other trading activities represents income from the sale of produce and other items, and property rental income.

Investment income

Investment income represents income from bank interest, current asset investments, and solar and biomass income.

c) Resources Expended on charitable activities

Resources expended are included in the Statement of Financial Activities ("SOFA") on an accruals basis inclusive of any VAT. Expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to the category. Where costs cannot be directly attributed to a particular heading they have been allocated on a basis consistent with the use of resources. Most of the management is carried out without charge by volunteers. This intangible cost is not included in the Statement of Financial Activities since there is no measurable cost to the volunteers for their service.

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

d) Support costs

As a small charity, the Charity has not reported its income and expenditure on an activity basis, instead it has adopted an approach based on the nature of income received and expenditure incurred. All support type costs (e.g. office, administration and governance) are separately disclosed by category, and were all incurred directly in connection with activities of the Charity, however an apportionment of those support type costs between different activities is not practical.

Longmead Community Farm Limited (a company limited by guarantee)
Notes to the Accounts (continued)
For the year ended 31 December 2023

e) Tangible fixed assets

Individual assets costing £1,000 or more are initially recorded at cost.

Freehold land and buildings

On 6th October 2010 the freehold title to the property known as Longmead, Milbourne St Andrew, Blandford Forum, Dorset, was transferred at no cost from Green pastures Christian Centre of Pastoral Care and Healing (charity number 1090568, subsequently re-named at the Charity Commission to The Greenhouse Trust UK) to enable the Charity to act as an independent charity in accordance with its objects. Should the property be sold at some future date it is agreed that the net sale proceeds should be shared between The Greenhouse Trust UK and the Charity.

Depreciation

Depreciation is provided on tangible fixed assets other than land to write off the cost, less any estimated residual value, over their expected useful economic lives as follows:

Biomass boiler	Straight-line over 20 years
Motor vehicles	25 percent reducing balance
Buildings	No accumulated depreciation has been treated as charged to date, as the farmhouse and farm buildings are assessed by the trustees as having a long remaining useful economic life of over 50 years, are in good order, and so it is estimated that its residual value for depreciation purposes is higher than when it was gifted to the Charity. As such any depreciation charge would be immaterial to the financial statements, and therefore a policy of non-depreciation has been adopted.

f) Current asset investments

Current asset investments are included at the lower of cost and net realisable value/ market value.

g) Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business, and are initially recognised at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all the amounts due according to the original terms of the receivables.

h) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short term investments that are readily convertible into a known amount of cash and are subject to an insignificant risk of change in value.

i) Fund structure

Unrestricted funds are general funds that are available for use at the trustees discretion in furtherance of the objects of the Charity.

Restricted funds are those donated for use in a particular area or for a specific purpose, the use of which is restricted to that area or purpose.

j) Taxation

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

h) Agency funds

Donations received which the Trustees are legally bound to pay on to third parties, and for which the Trustees have no responsibility for the ultimate charitable application of the funds nor are able to direct how the funds are used by third parties, are treated as agency funds. These funds are not recognised as incoming or outgoing resources in the Statement of Financial Activities or as assets in the balance sheet. Movements in agency funds during the year are disclosed in the notes to the accounts by party in so far as donor/third party confidentiality permits.

Longmead Community Farm Limited (a company limited by guarantee)
Notes to the Accounts (continued)
For the year ended 31 December 2023

2. INCOMING RESOURCES

	2023	2023	2023	2022
	Unrestricted £	Restricted £	Total £	Total £
<u>a) Donations and legacies</u>				
Donations from individuals	1,057	-	1,057	14,378
Gift Aid reclaimed	470	-	470	3,335
Grants from other charities	30	-	30	43,534
Sub-total for 2023	1,557	-	1,557	61,247
<i>Sub-total for 2022</i>	<i>31,247</i>	<i>30,000</i>		<i>61,247</i>
<u>b) Income from charitable activities</u>				
Educational farm-based activities	-	-	-	32,535
Sub-total for 2023	-	-	-	32,535
<i>Sub-total for 2022</i>	<i>32,535</i>	<i>-</i>		<i>32,535</i>
<u>c) Income from other trading activities</u>				
Sales of goods and services	-	-	-	90
Renewal Heat Incentive and Feed in Tariff	2,233	-	2,233	-
Luccombe Hub income	22,000	-	22,000	-
Property rental income	2,050	-	2,050	12,070
Sub-total for 2023	26,283	-	26,283	12,160
<i>Sub-total for 2022</i>	<i>12,160</i>	<i>-</i>		<i>12,160</i>
<u>d) Investment income</u>				
Other income: fixed asset investments	547	-	547	3,037
Other income: current asset investments	-	-	-	1,781
Sub-total for 2023	547	-	547	4,818
<i>Sub-total for 2022</i>	<i>4,818</i>	<i>-</i>		<i>4,818</i>
<u>e) Other income</u>				
Utility cost recharge from Luccombe Hub	4,939	-	4,939	-
Other income	600	-	600	5,681
Sub-total for 2023	5,539	-	5,539	5,681
<i>Sub-total for 2022</i>	<i>5,681</i>	<i>-</i>		<i>5,681</i>
Total incoming resources 2023	33,926	-	33,926	116,441
<i>Total incoming resources 2022</i>	<i>86,441</i>	<i>30,000</i>		<i>116,441</i>

Longmead Community Farm Limited (a company limited by guarantee)
Notes to the Accounts (continued)
For the year ended 31 December 2023

3. RESOURCES EXPENDED

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<u>a) Expenditure on educational farm based activities</u>				
Hospitality and catering	-	-	-	1,871
Motor expenses	-	-	-	372
Animal fees and expenses	3,549	-	3,549	3,167
Telephone and broadband	695	-	695	637
Postage and stationery	-	-	-	160
Training and staff supervision	-	-	-	360
Accounts and office expenses	201	-	201	-
Professional fees: accountancy	2,648	-	2,648	426
Professional fees: legal and other professional fees	2,875	-	2,875	1,992
Subscriptions	251	-	251	468
Activity materials, family work, food, travel	-	-	-	1,324
Sundry costs	-	-	-	113
Travel expenses	-	-	-	220
Sub-total for 2023	10,219	-	10,219	11,110
<i>Sub-total for 2022</i>	<i>11,110</i>	<i>-</i>		<i>11,110</i>
<u>b) Staff costs</u>				
Gross salaries	-	-	-	40,949
Employer pension contributions	-	-	-	1,786
Sub-total for 2023	-	-	-	42,735
<i>Sub-total for 2022</i>	<i>40,085</i>	<i>2,650</i>		<i>42,735</i>
<u>c) Property costs</u>				
House running costs	22,645	-	22,645	20,318
House repairs and renewals	2,480	-	2,480	1,682
Boiler repairs and maintenance	339	-	339	-
Grounds and barn repairs and renewals	8,868	-	8,868	3,506
Insurance costs	2,132	-	2,132	-
Sub-total for 2023	36,464	-	36,464	25,506
<i>Sub-total for 2022</i>	<i>25,506</i>	<i>-</i>		<i>25,506</i>
<u>d) Depreciation, amortisation, and other similar costs</u>				
Depreciation of fixed assets	837	1,500	2,337	2,337
Sub-total for 2023	837	1,500	2,337	2,337
<i>Sub-total for 2022</i>	<i>837</i>	<i>1,500</i>		<i>2,337</i>
2023 total resources expended	47,520	1,500	49,020	81,688
<i>2022 total resources expended</i>	<i>77,538</i>	<i>4,150</i>		<i>81,688</i>

Longmead Community Farm Limited (a company limited by guarantee)
Notes to the Accounts (continued)
For the year ended 31 December 2023

4. TANGIBLE FIXED ASSETS

	Land Restricted	Buildings Restricted	Plant and equipment Restricted	Plant and equipment Unrestricted	Motor vehicles Unrestricted	Total
	£	£	£	£	£	£
Cost						
b/f 1 January 2023	50,000	450,000	30,000	7,844	7,495	545,339
Additions	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
c/f 31 December 2023	<u>50,000</u>	<u>450,000</u>	<u>30,000</u>	<u>7,844</u>	<u>7,495</u>	<u>545,339</u>
Depreciation						
b/f 1 January 2023	-	-	3,000	784	6,161	9,945
Charge for the year	-	-	1,500	392	445	2,337
Disposals	-	-	-	-	-	-
c/f 31 December 2023	<u>-</u>	<u>-</u>	<u>4,500</u>	<u>1,176</u>	<u>6,606</u>	<u>12,282</u>
Net book Value						
As at 31 December 2023	<u>50,000</u>	<u>450,000</u>	<u>25,500</u>	<u>6,668</u>	<u>889</u>	<u>533,057</u>
<i>At 31 December 2022</i>	<u><i>50,000</i></u>	<u><i>450,000</i></u>	<u><i>27,000</i></u>	<u><i>7,060</i></u>	<u><i>1,334</i></u>	<u><i>535,394</i></u>

5. CURRENT ASSET INVESTMENTS

	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total £	2022 Total £
Listed other shares:				
Charities Aid Foundation Fixed Interest Income units				
Valuation 1 January 2023	26,525	-	26,525	32,226
Proceeds of investments sold in the year	(25,575)	-	(25,575)	-
Realised (loss) in year	(950)	-	(950)	-
Unrealised gain/ (loss) in year	708	-	708	(5,701)
Valuation 1 January 2023	<u>708</u>	<u>-</u>	<u>708</u>	<u>26,525</u>

Longmead Community Farm Limited (a company limited by guarantee)
Notes to the Accounts (continued)
For the year ended 31 December 2023

6. DEBTORS	2023	2022
	£	£
AMOUNTS DUE WITHIN ONE YEAR		
Trade debtors	210	210
Prepayments	4,590	741
Other debtors	4,939	-
	9,739	951

7. CASH AND CASH EQUIVALENTS	2023	2022
	£	£
Cash on hand	-	20
Cash at bank	72,615	59,572
	72,615	59,592

8. CREDITORS	2023	2022
	£	£
AMOUNTS FALLING DUE WITHIN ONE YEAR		
Other creditors (Licence deposits held)	3,667	1
Accruals	5,754	427
	9,421	428

9. MOVEMENT IN FUNDS

Description of funds

a) **General:** Unrestricted funds which are not restricted or designated for any particular purpose other than for the furtherance of the Charity's objects are credited to the general fund.

b) **Boiler replacement:** Restricted fund holding funds received for the replacement of the biomass boiler.

c) **Meet and Mend Mondays:** This is a restricted fund for a volunteer scheme where volunteers help maintain the property and grounds of the farm.

d) **Barn Insulation:** Restricted funds received for the purpose of re-insulating the barn.

e) **The Breslaff Centre:** Restricted funds received from the Breslaff Centre which is to be used for family work continuation.

f) **Longmead:** Restricted funds being the market value at date of the gift in October 2010 of the land and buildings at Longmead which is held for continuing use in the Charity.

Longmead Community Farm Limited (a company limited by guarantee)
Notes to the Accounts (continued)
For the year ended 31 December 2023

9. MOVEMENT IN FUNDS (continued)

	Balance b/f 1 January 2023	Incoming resources	Outgoing resources	Other recognised Gains	Other recognised (Losses)	Balance c/f 31 December 2023
	£	£	£	£	£	£
<u>Unrestricted funds</u>						
a) General	64,444	33,926	(47,520)	708	(950)	50,608
<i>Sub-total 2023</i>	64,444	33,926	(47,520)	708	(950)	50,608
<u>Restricted funds</u>						
b) Boiler replacement	27,000	-	(1,500)	-	-	25,500
c) Meet and Mend Mondays	-	-	-	-	-	-
d) Barn Insulation	590	-	-	-	-	590
e) The Breslaff Centre	30,000	-	-	-	-	30,000
f) Longmead	500,000	-	-	-	-	500,000
<i>Sub-total 2023</i>	557,590	-	(1,500)	-	-	556,090
Total funds 2023	622,034	33,926	(49,020)	708	(950)	606,698

<u>PRIOR YEAR</u>	Balance b/f 1 January 2022	Incoming resources	Outgoing resources	Other recognised Gains	Other recognised (Losses)	Balance c/f 31 December 2022
	£	£	£	£	£	£
<u>Unrestricted funds</u>						
a) General	61,242	86,441	(77,538)	-	(5,701)	64,444
<i>Sub-total 2022</i>	61,242	86,441	(77,538)	-	(5,701)	64,444
<u>Restricted funds</u>						
b) Boiler replacement	28,500	-	(1,500)	-	-	27,000
c) Meet and Mend Mondays	2,650	-	(2,650)	-	-	-
d) Barn Insulation	590	-	-	-	-	590
e) The Breslaff Centre	-	30,000	-	-	-	30,000
f) Longmead	500,000	-	-	-	-	500,000
<i>Sub-total 2022</i>	531,740	30,000	(4,150)	-	-	557,590
Total funds 2022	592,982	116,441	(81,688)	-	(5,701)	622,034

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total £	2022 Total £
FIXED ASSETS				
Tangible fixed assets	7,557	525,500	533,057	535,394
	<u>7,557</u>	<u>525,500</u>	<u>533,057</u>	<u>535,394</u>
CURRENT ASSETS				
Debtors	9,739	-	9,739	951
Investments	708	-	708	26,525
Cash at bank and in hand	42,025	30,590	72,615	59,592
	<u>52,472</u>	<u>30,590</u>	<u>83,062</u>	<u>87,068</u>
CURRENT LIABILITIES				
Creditors falling due within one year	(9,421)	-	(9,421)	(428)
	<u>43,051</u>	<u>30,590</u>	<u>73,641</u>	<u>86,640</u>
Net current assets				
	<u>43,051</u>	<u>30,590</u>	<u>73,641</u>	<u>86,640</u>
<u>NET ASSETS AT 31 DEC 2023</u>	<u>50,608</u>	<u>556,090</u>	<u>606,698</u>	<u>622,034</u>

PRIOR YEAR

	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total £
FIXED ASSETS			
Tangible fixed assets:	8,394	527,000	535,394
	<u>8,394</u>	<u>527,000</u>	<u>535,394</u>
CURRENT ASSETS			
	56,478	30,590	87,068
	<u>56,478</u>	<u>30,590</u>	<u>87,068</u>
CURRENT LIABILITIES			
Creditors falling due within one year	(428)	-	(428)
	<u>56,050</u>	<u>30,590</u>	<u>86,640</u>
Net current assets			
	<u>56,050</u>	<u>30,590</u>	<u>86,640</u>
<u>NET ASSETS AT 31 DEC 2022</u>	<u>64,444</u>	<u>557,590</u>	<u>622,034</u>

Longmead Community Farm Limited (a company limited by guarantee)
Notes to the Accounts (continued)
For the year ended 31 December 2023

11. STAFF COSTS

	2023	2022
	£	£
The costs of employing staff during the year were:		
Gross salaries:	-	40,950
Employers pension contributions:	-	1,786
	<u>-</u>	<u>42,736</u>

The average number of employees throughout the year was (rounded to nearest whole): - 4

No employee received a salary in excess of £60,000 during the year (2022: none).

In addition to the above staff costs a great amount of time, the value of which is impossible to reflect in these accounts, is donated to the Charity each year by volunteers.

During 2023 the Charity paid total pension contributions of £nil (2022: £1,786) for employees to the pension fund, which is a defined contribution scheme administered by NEST. As at 31 December 2023 the Charity was holding no amounts in respect of intended pension contributions on behalf of any employees (2022: nil).

12. TRUSTEE EXPENSES AND OTHER BENEFITS

During the year no reimbursements were made to any trustees in respect of expenses incurred in performance of their duties (2022: £nil). None of the Trustees have been paid any remuneration or received any other benefits from an employment with the Charity.

13. RELATED PARTY TRANSACTIONS

During the year one Trustees (Rosamund Macros-Wood) rented accommodation within the Longmead Farmhouse owned by the Charity for £600 per month. Total rent of £1,620 was received during the period Mrs Macros-Wood was a trustee. No amounts of rent were due and written off at the year end. In addition, Mrs Macros-Wood temporarily lived in the Longmead Farmhouse for four months and one week at no rent whilst the farm had no other caretaker present. There were no other transactions with the Trustees or Key Management Personnel or any other related party transactions that require disclosing.

14. POST BALANCE SHEET EVENTS

On 2 January 2024 the Charity received a capital payment of £708 in relation to the final amount payable from the disposal of the investments it held in the Charities Aid Foundation Fixed Interest Income unit account.

15. GOING CONCERN REVIEW

The Trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees have made this assessment for a period of at least one year from the date of approval of the accounts. The Trustees have concluded the Charity has adequate resources to continue in operational existence for the foreseeable future, and therefore continues to adopt the going concern basis in preparing its accounts.

16. COSTS OF INDEPENDENT EXAMINATION AND OTHER FINANCIAL SERVICES

	2023	2022
	£	£
During the year the following amounts were payable in respect of:		
a) Costs of the independent examination	750	-
b) Other finance services (accountancy services)	1,900	425
	<u>2,650</u>	<u>425</u>

17. PRIOR PERIOD ERROR ADJUSTMENTS

A material prior period error has been adjusted for as at 1st January 2022. Freehold land and buildings historic costs brought forward at 1st January 2022 have been corrected to include £500,000 relating to previously excluded land and buildings, being the original historic cost of the property known as Longmead, Milbourne St Andrew, Dorset which was gifted to the Charity at nil cost in 2010. Up until 31 December 2022 these land and buildings were excluded from the accounts.

To conform with accounting regulations and FRS102, and in accordance with the Charity's policy of recognising all fixed assets at their historical costs, this position has now been corrected with the historic costs of all land and buildings being recognised in the balance sheet for the first time as at 1 January 2022. In accordance with FRS102 this has been treated as a material prior period error and has been corrected by way of a prior period adjustment to the comparative opening 2022 figures as disclosed in these accounts. No accumulated depreciation has been charged on any of the buildings or land and no depreciation has been charged in 2022 or 2023 on the buildings in line with the accounting policy. For the 2022 prior period, the amount of the correction for each line in the accounts which is affected is as follows:

	2022 Originally stated £	2022 Amount of correction £	2022 Corrected figure £
<u>SOFA</u>			
Total restricted funds b/f 1st January 2022	31,740	500,000	531,740
Total restricted funds c/f 31st December 2022	57,590	500,000	557,590
Total funds b/f 1st January 2022	592,982	500,000	1,092,982
Total funds c/f 31st December 2022	122,034	500,000	622,034

BALANCE SHEET

Tangible fixed assets: Net book value b/f 1st January 2022	37,731	500,000	537,731
Tangible fixed assets: Net book value c/f 31st December 2022	35,394	500,000	535,394
Net assets at 31st December 2022	122,034	500,000	622,034
Restricted Funds at 31st December 2022	57,590	500,000	557,590
Total Funds at 31st December 2022	122,034	500,000	622,034

NOTES TO THE ACCOUNTS: NOTE 4, TANGIBLE FIXED ASSETS

Land: cost b/f 1st January 2022	-	50,000	50,000
Land: cost c/f 31st December 2022	-	50,000	50,000
Buildings: cost b/f 1st January 2022	-	450,000	450,000
Buildings: cost c/f 31st December 2022	-	450,000	450,000
Net book value Land as at 31 December 2022	-	50,000	50,000
Net book value Property as at 31 December 2022	-	450,000	450,000
Tangible fixed assets: Total net book value b/f 1st January 2022	37,731	500,000	537,731
Tangible fixed assets: Total net book value c/f 31st December 2022	35,394	500,000	535,394

ANALYSIS OF MOVEMENT IN FUNDS (NOTE 9)

Restricted Funds: Land and Buildings at 1st January 2022	-	500,000	500,000
Restricted Funds: Land and Buildings at 31st December 2022	-	500,000	500,000
Total Restricted Funds 1st January 2022	31,740	500,000	531,740
Total all Funds at 31 December 2022	92,982	500,000	592,982

ANALYSIS OF NET ASSETS BETWEEN FUNDS (NOTE 10)

Tangible fixed assets 31 December 2022	35,394	500,000	535,394
Net assets at 31st December 2022	122,034	500,000	622,034

LONGMEAD COMMUNITY FARM LIMITED

England & Wales - Charity number 1130061

Accounts

Company registration number: 06740069

Charity registration number: 1130061

Longmead Community Farm Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2022

Oak Accounting Ltd
Independent examiner
27 Bascott Road
Wallisdown
Bournemouth
Dorset
BH11 8RJ

Longmead Community Farm Limited

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Longmead Community Farm Limited

Charity Registration Number	1130061
Company Registration Number	06740069
Registered Office	The charity is incorporated in England. Longmead Farmhouse Milbourne St Andrew Dorset DT11 0HU
Principal Office	Longmead Farmhouse Milborne St Andrew Dorset DT11 0HU
Independent Examiner	Oak Accounting Ltd Independent examiner 27 Bascott Road Wallisdown Bournemouth Dorset BH11 8RJ
Bankers	The Co-operative Bank

Longmead Community Farm Limited

Objectives and activities

Objectives

To promote the education of the community in Dorset and surrounding areas and in particular, but not exclusively on animal care, agriculture, horticulture, and creative arts through provision of a community farm, based on Christian principles in such ways as the trustees think fit.

Activities

To provide educational farm-based activities for children and adults, including those with mental health, emotional or behavioural problems, together with their families and carers to develop physical, mental, and spiritual capacity and grow to maturity as individuals as members of society and so their conditions of life are improved. This is done by:

- therapeutic, supportive, educational, developmental and pastoral services to families and family members who are at risk, vulnerable or under stress.
- opportunities to work with animals and on the land, and to live communally.
- resources for the strengthening and renewal of body, mind and spirit in a creative environment.

All the activities as outlined above have regard to the public benefit guidance published by the Charity Commission and the benefits available to all sectors of the public can be clearly shown from the activities shown in this report.

During 2022 vulnerable families and young people continued to be supported at Longmead and other family-oriented organisations and schools made use of the facilities. This has included continuing engagement with Dorset Council through the Dorset Family Matters Project, Bournemouth, Christchurch and Poole Council and support offered to young people in the care of Beaufort Care Group. School holiday clubs in support of Dorset Council's Healthy Activities and Food Programme have continued as have the after school clubs and toddler groups trialled in 2021.

During the year Longmead has continued to work with other organisations such as SMILE through Faithworks Wessex and Juniper Tree Short Breaks, who provide short respite stays for families that foster and adopt.

Although these activities continued, there has been a gradual decline in activity from the start of 2022 in line with the post pandemic experiences of other charities running in this sector. As a result negotiations were commenced with a third party with the expectation of achieving a co-partnering lease and clearing the site in order to be ready to handover the site for essential alterations in November 2022 in order to be ready for the start of the 2023 Spring term in early January.

Unfortunately, these plans had to be put on hold owing to the breakdown of the co-partnering arrangement owing to unforeseen circumstances for the third party that required their full attention and denied them access to funds and permissions to enable them to proceed with their plans. The search has continued for a suitable new partner while the site has been mothballed since November 2022.

This period of accounts covers the eleventh year of operation as an independent charity - previously this work was under the umbrella of Green Pastures Christian Centre (charity no 1090568).

Longmead Community Farm Limited

Financial Review

Longmead has shown it can operate on a relatively small budget and overall the finances of the Trust remain healthy thanks to some generous support by other charities, an increase in paid activity and partnerships and the magnificent efforts of our volunteers. This year and last has shown that the charity has been able to operate during a global pandemic and to build up some reserves to develop a long term maintenance plan for the property. The initial investment in solar panels and a biomass boiler system generates sufficient income that covers most the cost of our utility bills.

Freehold Property

The Longmead Community Farmhouse and land is the sole property owned by the charity. It was passed to Longmead Community Farm on 6/10/2010 at no cost to the charity.

Reserves Policy

The 'Longmead project' started from a low base ten years ago, and previously stated policy to hold a reserve that is equivalent to at least 3 months of annual expenses is still met.

Plans for the Future

- • To grow the number of vulnerable families with whom we work and to continue to engage with local statutory bodies who refer families to the farm.
- • To further develop our fundraising by looking into sources of income from individual donations, trusts, and local authority and statutory funders to ensure the sustainability of Longmead Community Farm.
- • To continue to develop independent revenue streams, such as mid week interventions, forest school, after school clubs and respite accommodation to strengthen the project's business plan.
- • To continue to develop work with other charities and local organisations whose work is aligned with the objectives of Longmead
- • To further expand the creative and outdoor activities that take place with guests at Longmead.

Independent Examiner

Sue Wintle FMAAT of Oak Accounting Limited is the independent examiner.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies on behalf of the board of trustees by Robert Sawdy.

On Behalf of the Board

Robert Sawdy: Dated:

Longmead Community Farm Limited

Trustees' Report

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mr David Crowder
	Mrs Mandy Goodenough
	Mrs Christine Corteen
	Mr Robert Sawdy
	Mr Steven Beech (appointed 28 November 2022)
	Mr Paul Frith (appointed 14 March 2022)
	Mr Jonathan Woodthorpe (appointed 6 February 2023)
	Miss Rosamund Macrow-Wood (appointed 6 February 2023)

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Longmead Community Farm Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Longmead Community Farm Limited

Independent Examiner's Report to the trustees of Longmead Community Farm Limited ("the Company")

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

.....
Sue Wintle
Independent examiner
Association of Accounting Technicians

27 Bascott Road
Wallisdown
Bournemouth
Dorset
BH11 8RJ

19 October 2023

Longmead Community Farm Limited

Statement of Financial Activities for the Year Ended 31 December 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

		Unrestricted funds	Restricted funds	Total 2022	Total 2021
	Note	General £	£	£	£
Incoming resources					
<i>Incoming resources from generated funds</i>					
Donations and legacies		31,247	30,000	61,247	89,914
Other trading activities		12,160	-	12,160	5,719
Investment income	6	4,818	-	4,818	8,529
		48,225	30,000	78,225	104,162
<i>Charitable activities</i>		32,535	-	32,535	40,358
<i>Other income</i>		5,681	-	5,681	443
		86,441	30,000	116,441	144,963
Resources expended					
<i>Charitable activities</i>	7	(77,538)	(4,150)	(81,688)	(134,523)
Net incoming resources before other recognised gains and losses		8,903	25,850	34,753	10,440
Other recognised gains and losses					
<i>Realised losses on investment assets</i>		(5,701)	-	(5,701)	(1,571)
Net movement in funds		3,202	25,850	29,052	8,869
Reconciliation of funds					
Total funds brought forward		<u>31,740</u>	<u>61,242</u>	<u>92,982</u>	<u>84,113</u>
Total funds carried forward		<u>34,942</u>	<u>87,092</u>	<u>122,034</u>	<u>92,982</u>

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

The funds breakdown for 2021 is shown in note 18.

The notes on pages 8 to 17 form an integral part of these financial statements.

Longmead Community Farm Limited

(Registration number: 06740069)

Balance Sheet as at 31 December 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	13	35,394	37,731
Current assets			
Debtors	14	951	929
Investments	15	26,525	32,226
Cash at bank and in hand	16	59,592	23,898
		<u>87,068</u>	<u>57,053</u>
Creditors: Amounts falling due within one year	17	<u>(428)</u>	<u>(1,802)</u>
Net current assets		<u>86,640</u>	<u>55,251</u>
Net assets		<u>122,034</u>	<u>92,982</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	18	57,590	31,740
Unrestricted income funds			
Unrestricted funds		<u>64,444</u>	<u>61,242</u>
Total funds	18	<u>122,034</u>	<u>92,982</u>

For the financial year ending 31 December 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 6 to 17 were approved by the trustees, and authorised for issue on 19 October 2023 and signed on their behalf by:

The notes on pages 8 to 17 form an integral part of these financial statements.

Longmead Community Farm Limited

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

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Longmead Farmhouse

Milbourne St Andrew

Dorset

DT11 0HU

These financial statements were authorised for issue by the trustees on 19 October 2023.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Longmead Community Farm Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

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

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

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

Longmead Community Farm Limited

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Other trading activities

Activities for generating funds are income from sale of produce and other items.

Investment income

Investment income is from bank interest, current asset investments, solar and biomass income and rent.

Charitable activities

Income from charitable activities is for the provision of training.

Expenditure

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

Charitable activities

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

Taxation

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

Longmead Community Farm Limited

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

Tangible fixed assets

Individual fixed assets costing £1,000.00 or more are initially recorded at cost.

Freehold land and buildings:

On 6th October 2010 the freehold title to the property known as Longmead, Milbourne St Andrew, Blandford Forum, Dorset, was transferred at no cost from Green Pastures Christian Centre of Pastoral Care and Healing (charity no 1090568) to enable Longmead Community Farm Limited to act as an independent charity in accordance with its objects. Should the property be sold at some future date it is agreed that the sales proceeds should be shared between Green Pastures and Longmead Community Farm.

Depreciation and amortisation

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

Asset class	Depreciation method and rate
Boiler	Straight line over 20 years
Car	25% reducing balance

Current asset investments

Current asset investments are included at the lower of cost and net realisable value / market value.

Trade debtors

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

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

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Longmead Community Farm Limited

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

Pensions and other post retirement obligations

The charity operates a defined benefit pension scheme. Typically defined benefit plans define an amount of pension benefit that an employee will receive on retirement, usually dependent on one or more factors such as age, years of service and compensation.

The liability recognised in the Balance Sheet in respect of defined benefit pension plans is the present value of the defined benefit obligation at the reporting date minus the fair value of plan assets. The defined benefit obligation is measured using the projected unit credit method. The present value of the defined benefit obligation is determined by discounting the estimated future payments by reference to market yields at the reporting date on high-quality corporate bonds that are denominated in the currency in which the benefits will be paid, and that have terms to maturity approximating to the terms of the related pension liability.

Actuarial gains and losses are charged or credited to other comprehensive income in the period in which they arise.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	14,378	-	14,378
Gift aid reclaimed	3,335	-	3,335
Grants, including capital grants;			
Grants from other charities	13,534	30,000	43,534
Total for 2022	<u>31,247</u>	<u>30,000</u>	<u>61,247</u>
Total for 2021	<u>54,124</u>	<u>35,790</u>	<u>89,914</u>

4 Income from charitable activities

	Unrestricted funds General £	Total funds £
Educational farm-based activities	32,535	32,535
Total for 2022	<u>32,535</u>	<u>32,535</u>
Total for 2021	<u>40,358</u>	<u>40,358</u>

Longmead Community Farm Limited

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

5 Income from other trading activities

	Unrestricted funds General £	Total funds £
Trading income;		
Sales of goods and services	90	90
Property rental income	12,070	12,070
Total for 2022	12,160	12,160
Total for 2021	5,719	5,719

6 Investment income

	Unrestricted funds General £	Total funds £
Other income from fixed asset investments	3,037	3,037
Other income from current asset investments	1,781	1,781
Total for 2022	4,818	4,818
Total for 2021	8,529	8,529

7 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Educational Farm Based Activities		36,616	-	36,616
Depreciation, amortisation and other similar costs		837	1,500	2,337
Staff costs		40,085	2,650	42,735
Total for 2022		77,538	4,150	81,688
Total for 2021		125,473	9,050	134,523

Longmead Community Farm Limited

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

8 Analysis of governance and support costs

Charitable activities expenditure

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	General £	£	£	£
Wages including pensions	40,085	2,650	42,735	59,653
Volunteers allowance & activities	-	-	-	640
House running costs	22,000	-	22,000	37,925
Hospitality and catering	1,871	-	1,871	1,117
Motor expenses	372	-	372	899
Animal feed and expenses	3,167	-	3,167	3,469
Small holding repairs and renewals	3,506	-	3,506	-
Telephone and broadband	637	-	637	1,001
Postage and stationery	160	-	160	780
Training & staff supervision	360	-	360	2,104
Accounts	426	-	426	391
Professional fees	1,992	-	1,992	799
Subscriptions	468	-	468	309
Activity materials, family work food & travel	1,324	-	1,324	2,978
Sundries	113	-	113	207
Loss on disposal of boiler	-	-	-	17,447
Depreciation	837	1,500	2,337	2,485
Travel expenses	220	-	220	23
Publicity	-	-	-	1,690
	<u>77,538</u>	<u>4,150</u>	<u>81,688</u>	<u>133,917</u>

9 Net incoming/outgoing resources

Net incoming resources for the year include:

	2022 £	2021 £
Loss on disposal of fixed assets held for the charity's own use	-	17,447
Depreciation of fixed assets	<u>2,337</u>	<u>2,485</u>

Longmead Community Farm Limited

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

10 Trustees remuneration and expenses

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

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

11 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	42,735	59,048
Pension costs	-	606
	<u>42,735</u>	<u>59,654</u>

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

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

13 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
Cost			
At 1 January 2022	<u>37,844</u>	<u>7,495</u>	<u>45,339</u>
At 31 December 2022	<u>37,844</u>	<u>7,495</u>	<u>45,339</u>
Depreciation			
At 1 January 2022	1,892	5,716	7,608
Charge for the year	<u>1,892</u>	<u>445</u>	<u>2,337</u>
At 31 December 2022	<u>3,784</u>	<u>6,161</u>	<u>9,945</u>
Net book value			
At 31 December 2022	<u>34,060</u>	<u>1,334</u>	<u>35,394</u>
At 31 December 2021	<u>35,952</u>	<u>1,779</u>	<u>37,731</u>

Longmead Community Farm Limited

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

14 Debtors

	2022 £	2021 £
Trade debtors	210	-
Prepayments	741	929
	<u>951</u>	<u>929</u>

15 Current asset investments

	2022 £	2021 £
Listed other shares	26,525	32,226
	<u>26,525</u>	<u>32,226</u>

16 Cash and cash equivalents

	2022 £	2021 £
Cash on hand	20	209
Cash at bank	59,572	23,689
	<u>59,592</u>	<u>23,898</u>

17 Creditors: amounts falling due within one year

	2022 £	2021 £
Other creditors	1	1
Accruals	427	901
Deferred income	-	900
	<u>428</u>	<u>1,802</u>

Longmead Community Farm Limited

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

18 Funds

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 31 December 2022 £
Unrestricted funds					
<i>General</i>					
General	61,242	86,441	(77,538)	(5,701)	64,444
Restricted funds					
Boiler replacement	28,500	-	(1,500)	-	27,000
Meet and Mend Mondays	2,650	-	(2,650)	-	-
Barn Insulation	590	-	-	-	590
The Breslaff Centre	-	30,000	-	-	30,000
Total restricted funds	<u>31,740</u>	<u>30,000</u>	<u>(4,150)</u>	<u>-</u>	<u>57,590</u>
Total funds	<u>92,982</u>	<u>116,441</u>	<u>(81,688)</u>	<u>(5,701)</u>	<u>122,034</u>
	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 31 December 2021 £
Unrestricted funds					
<i>General</i>					
General	79,113	109,173	(125,473)	(1,571)	61,242
Restricted					
Driveway and barn health & safety	5,000	-	(5,000)	-	-
Boiler replacement	-	30,000	(1,500)	-	28,500
Meet and Mend Mondays	-	5,000	(2,350)	-	2,650
Barn Insulation	-	590	-	-	590
Sheep	-	200	(200)	-	-
Total restricted funds	<u>5,000</u>	<u>35,790</u>	<u>(9,050)</u>	<u>-</u>	<u>31,740</u>
Total funds	<u>84,113</u>	<u>144,963</u>	<u>(134,523)</u>	<u>(1,571)</u>	<u>92,982</u>

Longmead Community Farm Limited

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

19 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2022 £
Tangible fixed assets	8,394	27,000	35,394
Current assets	79,126	7,942	87,068
Current liabilities	(428)	-	(428)
Total net assets	<u>87,092</u>	<u>34,942</u>	<u>122,034</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2021 £
Tangible fixed assets	9,231	28,500	37,731
Current assets	53,813	3,240	57,053
Current liabilities	(1,802)	-	(1,802)
Total net assets	<u>61,242</u>	<u>31,740</u>	<u>92,982</u>

LONGMEAD COMMUNITY FARM LIMITED

England & Wales - Charity number 1130061

Accounts

Company registration number: 06740069

Charity registration number: 1130061

Longmead Community Farm Limited

(A company limited by ~~share capital~~ ^{guarantee})

Annual Report and Financial Statements

for the Year Ended 31 December 2021

Oak Accounting Ltd
Independent examiner
27 Bascott Road
Wallisdown
Bournemouth
Dorset
BH11 8RJ

Longmead Community Farm Limited

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Longmead Community Farm Limited

Trustees	Mr David Crowder Mrs Mandy Goodenough Mrs Christine Corteen Mr Christopher Shaw Mr Colin Brady Mr Robert Sawdy
Principal Office	Longmead Farmhouse Milborne St Andrew Dorset DT11 0HU
Registered Office	Longmead Farmhouse Milbourne St Andrew Dorset DT11 0HU
Company Registration Number	06740069
Charity Registration Number	1130061
Bankers	The Co-operative Bank
Independent Examiner	Oak Accounting Ltd Independent examiner 27 Bascott Road Wallisdown Bournemouth Dorset BH11 8RJ

Longmead Community Farm Limited

Objectives and activities

Objectives

To promote the education of the community in Dorset and surrounding areas and in particular but not exclusively in animal care, agriculture, horticulture and creative arts through provision of a community farm, based on Christian principles in such ways as the trustees think fit.

Activities

To provide educational farm-based activities for children and adults including those with mental health, emotional or behavioural problems together with their families and carers to develop physical, mental and spiritual capacity and grow to maturity as individuals and as members of society and so their conditions of life are improved. This is done by:

- therapeutic, supportive, educative, developmental and pastoral services to families and family members who are at risk, vulnerable or under stress.
- opportunities to work with animals and on the land, and to live communally.
- resources for the strengthening and renewal of body, mind and spirit in a creative environment.

All the activities as outlined above have regard to the public benefit guidance published by the Charity Commission and the benefits available to all sectors of the public can be clearly shown from the activities described in this report.

During 2021 vulnerable families and young people continued to be supported at Longmead and other family orientated organisations and schools made use of the facilities. This has included continuing engagement with Dorset Council through the Dorset Family Matters Project, Bournemouth, Christchurch and Poole Council and support offered to young people under the care of the Beaufort Care Group. Longmead Community Farm started school holiday clubs to support Dorset Council's 'Healthy Activities and Food Programme'.

In 2021 we began trialling after school clubs and toddler groups

General house, barn and grounds improvements have continued to take place whilst the smallholding and garden continued to produce food prepared and eaten by the residents, guests and holiday club attendees. The woodland area was developed to offer more space for a larger variety of activities for families, Forest School and holiday clubs.

The General Manager resigned in December 2020 but the Senior Practitioner is still in post in and resides at the farm as part tenant and part warden. There are now three wardens that reside in the other self-contained flat. The project was also supported by sessional family workers, sessional warden and house keeper and volunteers.

Consultant Office administrator hours from April have strengthened the financial and general support and marketing activity for the family program, to enable the increase in club activity.

During the year Longmead ended its partnership with Koru, an arts therapy enterprise but it continues to work with other organisations such as SMILE through Faithworks Wessex and Juniper Tree Short Breaks, who provide short respite stays for families that foster and adopt.

This period of accounts covers the tenth year of operation as an independent charity - previously this work was under the umbrella of Green Pastures Christian Centre (charity no 1090568).

Longmead Community Farm Limited

Financial Review

Longmead has shown it can operate on a relatively small budget and overall the finances of the Trust remain healthy thanks to some generous support by other charities, an increase in paid activity and partnerships and the magnificent efforts of our volunteers. This year and last has shown that the charity has been able to operate during a global pandemic and to build up some reserves to develop a long term maintenance plan for the property. The initial investment in solar panels and a biomass boiler system generates sufficient income that covers most the cost of our utility bills.

Freehold Property

The Longmead Community Farmhouse and land is the sole property owned by the charity. It was passed to Longmead Community Farm on 6/10/2010 at no cost to the charity.

Reserves Policy

The 'Longmead project' started from a low base ten years ago, and previously stated policy to hold a reserve that is equivalent to at least 3 months of annual expenses is still met.

Plans for the Future

- • To grow the number of vulnerable families with whom we work and to continue to engage with local statutory bodies who refer families to the farm.
- • To further develop our fundraising by looking into sources of income from individual donations, trusts, and local authority and statutory funders to ensure the sustainability of Longmead Community Farm.
- • To continue to develop independent revenue streams, such as mid week interventions, forest school, after school clubs and respite accommodation to strengthen the project's business plan.
- • To continue to develop work with other charities and local organisations whose work is aligned with the objectives of Longmead
- • To further expand the creative and outdoor activities that take place with guests at Longmead.

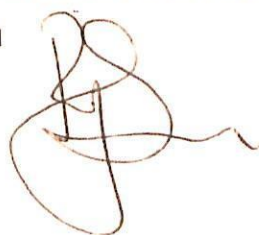
Independent Examiner

Sue Wintle FMAAT of Oak Accounting Limited is the independent examiner.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies on behalf of the board of trustees by Robert Sawdy.

On Behalf of the Board

Robert Sawdy: Dated:



25/8/22

Longmead Community Farm Limited

Statement of Trustees' Responsibilities

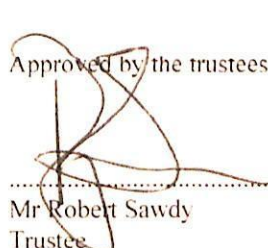
The trustees (who are also the directors of Longmead Community Farm Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Approved by the trustees of the charity on 20/8/22 and signed on its behalf by:


Mr Robert Sawdy
Trustee

Longmead Community Farm Limited

Independent Examiner's Report to the trustees of Longmead Community Farm Limited

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2021 which are set out on pages 6 to 17.

Respective responsibilities of trustees and examiner

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

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

Independent examiner's statement

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

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



.....
Sue Wintle
Independent examiner
Association of Accounting Technicians

27 Bascott Road
Wallisdown
Bournemouth
Dorset
BH11 8RJ

Date: 25-8-2022

Longmead Community Farm Limited

Statement of Financial Activities for the Year Ended 31 December 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

		Unrestricted funds	Restricted funds	Total 2021	Total 2020
	Note	£	£	£	£
Incoming resources					
<i>Incoming resources from generated funds</i>					
Donations and legacies		54,124	35,790	89,914	34,971
Other trading activities		5,719	-	5,719	9,594
Investment income	6	8,529	-	8,529	10,978
		68,372	35,790	104,162	55,543
<i>Charitable activities</i>		40,358	-	40,358	32,870
<i>Other income</i>		443	-	443	4,868
		109,173	35,790	144,963	93,281
Resources expended					
<i>Charitable activities</i>	7	(125,473)	(9,050)	(134,523)	(82,103)
Net (outgoing) incoming resources before other recognised gains and losses		(16,300)	26,740	10,440	11,178
Other recognised gains and losses					
<i>Realised (losses)/gains on investment assets</i>		(1,571)	-	(1,571)	287
Net movement in funds		(17,871)	26,740	8,869	11,465
Reconciliation of funds					
Total funds brought forward		79,113	5,000	84,113	72,648
Total funds carried forward		61,242	31,740	92,982	84,113

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

The funds breakdown for 2020 is shown in note 19.

The notes on pages 8 to 17 form an integral part of these financial statements.

Longmead Community Farm Limited

(Registration number: 06740069)
Balance Sheet as at 31 December 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	13	37,731	19,818
Current assets			
Debtors	14	929	563
Investments	15	32,226	33,798
Cash at bank and in hand	16	23,898	31,217
		57,053	65,578
Creditors: Amounts falling due within one year	17	(1,802)	(1,283)
Net current assets		55,251	64,295
Net assets		92,982	84,113
Funds of the charity:			
Restricted income funds			
Restricted funds	19	31,740	5,000
Unrestricted income funds			
Unrestricted funds		61,242	79,113
Total funds	19	92,982	84,113

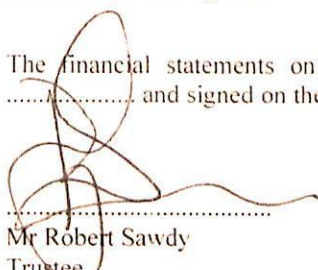
For the financial year ending 31 December 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476 and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 6 to 17 were approved by the trustees, and authorised for issue on and signed on their behalf by:


Mr Robert Sawdy
Trustee

23/8/22

The notes on pages 8 to 17 form an integral part of these financial statements.

Longmead Community Farm Limited

Notes to the Financial Statements for the Year Ended 31 December 2021

1 Charity status

The charity is limited by share capital, incorporated in .

The address of its registered office is:

Longmead Farmhouse

Milbourne St Andrew

Dorset

DT11 0HU

Authorised for issue date

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Longmead Community Farm Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

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

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

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

Longmead Community Farm Limited

Notes to the Financial Statements for the Year Ended 31 December 2021

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Other trading activities

Activities for generating funds are income from sale of produce and other items.

Investment income

Investment income is from bank interest, current asset investments, solar and biomass income and rent.

Charitable activities

Income from charitable activities is for the provision of training.

Expenditure

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

Charitable activities

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

Taxation

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

Longmead Community Farm Limited

Notes to the Financial Statements for the Year Ended 31 December 2021

Tangible fixed assets

Individual fixed assets costing £1,000.00 or more are initially recorded at cost.

Freehold land and buildings:

On 6th October 2010 the freehold title to the property known as Longmead, Milbourne St Andrew, Blandford Forum, Dorset, was transferred at no cost from Green Pastures Christian Centre of Pastoral Care and Healing (charity no 1090568) to enable Longmead Community Farm Limited to act as an independent charity in accordance with its objects. Should the property be sold at some future date it is agreed that the sales proceeds should be shared between Green Pastures and Longmead Community Farm.

Depreciation and amortisation

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

Asset class	Depreciation method and rate
Boiler	Straight line over 20 years
Car	25% reducing balance

Current asset investments

Current asset investments are included at the lower of cost and net realisable value / market value.

Trade debtors

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

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

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Longmead Community Farm Limited

Notes to the Financial Statements for the Year Ended 31 December 2021

Pensions and other post retirement obligations

The charity operates a defined benefit pension scheme. Typically defined benefit plans define an amount of pension benefit that an employee will receive on retirement, usually dependent on one or more factors such as age, years of service and compensation.

The liability recognised in the Balance Sheet in respect of defined benefit pension plans is the present value of the defined benefit obligation at the reporting date minus the fair value of plan assets. The defined benefit obligation is measured using the projected unit credit method. The present value of the defined benefit obligation is determined by discounting the estimated future payments by reference to market yields at the reporting date on high-quality corporate bonds that are denominated in the currency in which the benefits will be paid, and that have terms to maturity approximating to the terms of the related pension liability.

Actuarial gains and losses are charged or credited to other comprehensive income in the period in which they arise.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies:			
Donations from individuals	5,895	-	5,895
Gift aid reclaimed	5,575	-	5,575
Grants, including capital grants:			
Grants from other charities	42,654	35,790	78,444
Total for 2021	<u>54,124</u>	<u>35,790</u>	<u>89,914</u>
Total for 2020	<u>29,971</u>	<u>5,000</u>	<u>34,971</u>

4 Income from charitable activities

	Unrestricted funds General £	Total funds £
Educational farm-based activities	40,358	40,358
Total for 2021	<u>40,358</u>	<u>40,358</u>
Total for 2020	<u>32,870</u>	<u>32,870</u>

Longmead Community Farm Limited

Notes to the Financial Statements for the Year Ended 31 December 2021

5 Income from other trading activities

	Unrestricted funds General £	Total funds £
Trading income:		
Sales of goods and services	114	114
Property rental income	5,605	5,605
Total for 2021	5,719	5,719
Total for 2020	9,594	9,594

6 Investment income

	Unrestricted funds General £	Total funds £
Other income from fixed asset investments	8,287	8,287
Other income from current asset investments	242	242
Total for 2021	8,529	8,529
Total for 2020	10,978	10,978

7 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Educational Farm Based Activities		48,737	6,200	54,937
Depreciation, amortisation and other similar costs		18,432	1,500	19,932
Staff costs		58,304	1,350	59,654
Total for 2021		125,473	9,050	134,523
Total for 2020		82,103	-	82,103

Longmead Community Farm Limited

Notes to the Financial Statements for the Year Ended 31 December 2021

8 Analysis of governance and support costs

Raising funds expenditure

Charitable activities expenditure

	Unrestricted funds General £	Restricted funds £	Total funds £
Wages including pensions	58,303	1,350	59,653
Volunteers allowance & activities	397	244	641
House running costs	32,925	5,000	37,925
Hospitality and catering	1,117	-	1,117
Motor expenses	899	-	899
Animal feed and expenses	3,269	200	3,469
Telephone and broadband	1,001	-	1,001
Postage and stationery	780	-	780
Training & staff supervision	2,104	-	2,104
Accounts	391	-	391
Professional fees	799	-	799
Subscriptions	309	-	309
Activity materials, family work food & travel	2,221	756	2,977
Sundries	207	-	207
Loss on disposal of boiler	17,447	-	17,447
Depreciation	985	1,500	2,485
Travel expenses	23	-	23
Publicity	1,690	-	1,690
Total for 2021	124,867	9,050	133,917
Total for 2020	82,001	-	82,001

9 Net incoming/outgoing resources

Net incoming resources for the year include:

	2021 £	2020 £
Loss on disposal of fixed assets held for the charity's own use	17,447	-
Depreciation of fixed assets	2,485	2,133

Longmead Community Farm Limited

Notes to the Financial Statements for the Year Ended 31 December 2021

10 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

The Venerable Antony Macrow-Wood

£Nil (2020: £58) of expenses were reimbursed to The Venerable Antony Macrow-Wood during the year.

Decorating materials for repairs to warden flat

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

No trustees have received any other benefits from the charity during the year.

11 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	59,048	40,887
Pension costs	606	1,639
	<u>59,654</u>	<u>42,526</u>

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

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Longmead Community Farm Limited

Notes to the Financial Statements for the Year Ended 31 December 2021

13 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
Cost			
At 1 January 2021	26,842	7,495	34,337
Additions	37,844	-	37,844
Disposals	(26,842)	-	(26,842)
At 31 December 2021	<u>37,844</u>	<u>7,495</u>	<u>45,339</u>
Depreciation			
At 1 January 2021	9,395	5,124	14,519
Charge for the year	1,892	592	2,484
Eliminated on disposals	(9,395)	-	(9,395)
At 31 December 2021	<u>1,892</u>	<u>5,716</u>	<u>7,608</u>
Net book value			
At 31 December 2021	<u><u>35,952</u></u>	<u><u>1,779</u></u>	<u><u>37,731</u></u>
At 31 December 2020	<u><u>17,447</u></u>	<u><u>2,371</u></u>	<u><u>19,818</u></u>

14 Debtors

	2021 £	2020 £
Prepayments	<u>929</u>	<u>563</u>

15 Current asset investments

	2021 £	2020 £
Listed other shares	<u>32,226</u>	<u>33,798</u>

16 Cash and cash equivalents

	2021 £	2020 £
Cash on hand	209	168
Cash at bank	<u>23,689</u>	<u>31,049</u>
	<u><u>23,898</u></u>	<u><u>31,217</u></u>

Longmead Community Farm Limited

Notes to the Financial Statements for the Year Ended 31 December 2021

17 Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors	1	2
Accruals	901	381
Deferred income	900	900
	<u>1,802</u>	<u>1,283</u>

~~18 Share capital~~

19 Funds

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 31 December 2021 £
Unrestricted funds					
<i>General</i>					
General	79,113	109,173	(125,473)	(1,571)	61,242
Restricted funds					
Driveway and barn health & safety	5,000	-	(5,000)	-	-
Boiler replacement	-	30,000	(1,500)	-	28,500
Meet and Mend Mondays	-	5,000	(2,350)	-	2,650
Barn Insulation	-	590	-	-	590
Sheep	-	200	(200)	-	-
Total restricted funds	<u>5,000</u>	<u>35,790</u>	<u>(9,050)</u>	<u>-</u>	<u>31,740</u>
Total funds	<u>84,113</u>	<u>144,963</u>	<u>(134,523)</u>	<u>(1,571)</u>	<u>92,982</u>

Longmead Community Farm Limited

Notes to the Financial Statements for the Year Ended 31 December 2021

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Balance at 31 December 2020 £
Unrestricted funds				
<i>General</i>				
General	72,648	88,281	(81,816)	79,113
Restricted				
Driveway and barn health & safety	-	5,000	-	5,000
Total funds	<u>72,648</u>	<u>93,281</u>	<u>(81,816)</u>	<u>84,113</u>

20 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2021 £
Tangible fixed assets	9,231	28,500	37,731
Current assets	53,813	3,240	57,053
Current liabilities	(1,802)	-	(1,802)
Total net assets	<u>61,242</u>	<u>31,740</u>	<u>92,982</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2020 £
Tangible fixed assets	19,818	-	19,818
Current assets	60,291	5,000	65,291
Current liabilities	(1,283)	-	(1,283)
Total net assets	<u>78,826</u>	<u>5,000</u>	<u>83,826</u>

21 Related party transactions

There were no related party transactions in the year.

LONGMEAD COMMUNITY FARM LIMITED

England & Wales - Charity number 1130061

Accounts

Company registration number: 06740069

Charity registration number: 1130061

Longmead Community Farm Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2020

Oak Accounting Ltd
Independent examiner
27 Bascott Road
Wallisdown
Bournemouth
Dorset
BH11 8RJ

Longmead Community Farm Limited

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Notes to the Financial Statements	8 to 17

Longmead Community Farm Limited

Trustees	Mr David Crowder Mrs Mandy Goodenough The Venerable Antony Macrow-Wood Mrs Christine Corteen Mr Christopher Shaw Mr Colin Brady Mr Robert Sawdy Mr Graeme Marsh
Principal Office	Longmead Farmhouse Milborne St Andrew Dorset DT11 0HU
Registered Office	Longmead Farmhouse Milbourne St Andrew Dorset DT11 0HU
Company Registration Number	06740069
Charity Registration Number	1130061
Bankers	The Co-operative Bank
Independent Examiner	Oak Accounting Ltd Independent examiner 27 Bascott Road Wallisdown Bournemouth Dorset BH11 8RJ

Longmead Community Farm Limited

Objectives and activities

Objectives

To promote the education of the community in Dorset and surrounding areas and in particular but not exclusively in animal care, agriculture, horticulture and creative arts through provision of a community farm, based on Christian principles in such ways as the trustees think fit.

Activities

To provide educational farm-based activities for children and adults including those with mental health, emotional or behavioural problems together with their families and carers to develop physical, mental and spiritual capacity and grow to maturity as individuals and as members of society and so their conditions of life are improved. This is done by:

- therapeutic, supportive, educative, developmental and pastoral services to families and family members who are at risk, vulnerable or under stress.
- opportunities to work with animals and on the land, and to live communally.
- resources for the strengthening and renewal of body, mind and spirit in a creative environment.

All the activities as outlined above have regard to the public benefit guidance published by the Charity Commission and the benefits available to all sectors of the public can be clearly shown from the activities described in this report.

During 2020 vulnerable families and young people continued to be supported at Longmead and family-oriented organisations and schools made use of the facilities. This has included continuing engagement with Dorset Family Matters, Bournemouth, Christchurch and Poole Council, support offered to some young people under the care of the Beaufort Care Group, joint work with The Koru Project and space was also offered to Bournemouth Borough Council for respite care.

General house and barn improvements have continued to take place whilst the smallholding and garden continued to produce food prepared and eaten by the residents and guests but 2020 proved to be a year unprecedented change due to the Coronavirus pandemic and the national lockdown. The project remained open throughout, adapting its services to provide sessions, respite accommodation and food and support to those most in need. A General Manager took up post in January, following the resignation of the Family Programme manager, and manages the Senior Practitioner and Family Work Programme, the House and the Farm. The Senior Practitioner also took up post in January 2020 and resides at the farm as part tenant and part warden. Throughout the year a search for replacement wardens was made for one of the self contained flats and an appointment was made at the end of 2020. The project was also supported by sessional family workers, sessional warden and house keeper and volunteers.

During the year Longmead continued a partnership with Koru an arts therapy enterprise who now operate from the art studio in the barns.

This period of accounts covers the tenth year of operation as an independent charity - previously this work was under the umbrella of Green Pastures Christian Centre (charity no 1090568).

Longmead Community Farm Limited

Financial Review

Longmead has shown it can operate on a relatively small budget and overall the finances of the Trust remain healthy thanks to some generous support by other charities, an increase in paid activity and partnerships and the magnificent efforts of our volunteers. This year has shown that the charity has been able to operate during a global pandemic and to build up some reserves to develop a long term maintenance plan for the property. The initial investment in solar panels and a biomass boiler system generates sufficient income that covers most the cost of our utility bills.

Freehold Property

The Longmead Community Farmhouse and land is the sole property owned by the charity. It was passed to Longmead Community Farm on 6/10/2010 at no cost to the charity.

Reserves Policy

The 'Longmead project' started from a low base ten years ago, and previously stated policy to hold a reserve that is equivalent to at least 3 months of annual expenses is still met.

Plans for the Future

- To grow the number of vulnerable families with whom we work and to continue to engage with local statutory bodies who refer families to the farm.
- To continue to extend Longmead's 'community' in order to support the ongoing work and recruit new volunteers to replace some of those who have retired.
- To further develop our fundraising by looking into sources of income from individual donations, trusts, and local authority and statutory funders to ensure the sustainability of Longmead Community Farm To maintain and fund a reasonable maintenance plan to keep the project in safe working order.
- To continue to develop independent revenue streams, such as mid week interventions, forest school, respite accommodation to strengthen the project's business plan.
- To continue to develop work with other charities and local organisations whose work is aligned with the objectives of Longmead.
- To further expand the creative and outdoor activities that take place with guests at Longmead.

Independent Examiner

Sue Wintle FMAAT of Oak Accounting Limited is the independent examiner.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies on behalf of the board of trustees by Robert Sawdy.

On Behalf of the Board

Robert Sawdy: Dated:

Longmead Community Farm Limited

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Longmead Community Farm Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Approved by the trustees of the charity on 13 August 2021 and signed on its behalf by:

.....
Mr Robert Sawdy
Trustee

Longmead Community Farm Limited

Independent Examiner's Report to the trustees of Longmead Community Farm Limited

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2020 which are set out on pages 6 to 17.

Respective responsibilities of trustees and examiner

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

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

Independent examiner's statement

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

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

.....
Sue Wintle
Independent examiner
Association of Accounting Technicians

27 Bascott Road
Wallisdown
Bournemouth
Dorset
BH11 8RJ

13 August 2021

Longmead Community Farm Limited

Statement of Financial Activities for the Year Ended 31 December 2020 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

		Unrestricted funds			
	Note	General £	Restricted funds £	Total 2020 £	Total 2019 £
Incoming resources					
<i>Incoming resources from generated funds</i>					
Donations and legacies		29,971	5,000	34,971	16,800
Other trading activities		9,594	-	9,594	5,843
Investment income	6	10,978	-	10,978	10,563
		50,543	5,000	55,543	33,206
<i>Charitable activities</i>		32,870	-	32,870	7,495
<i>Other income</i>		4,868	-	4,868	1,306
		88,281	5,000	93,281	42,007
Resources expended					
<i>Charitable activities</i>	8	(82,103)	-	(82,103)	(77,660)
Net incoming/(outgoing) resources before other recognised gains and losses		6,178	5,000	11,178	(35,653)
Other recognised gains and losses					
<i>Realised gains on investment assets</i>		287	-	287	2,453
Net movement in funds		6,465	5,000	11,465	(33,200)
Reconciliation of funds					
Total funds brought forward		<u>72,648</u>	<u>-</u>	<u>72,648</u>	<u>105,846</u>
Total funds carried forward		<u>79,113</u>	<u>5,000</u>	<u>84,113</u>	<u>72,646</u>

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

The funds breakdown for 2019 is shown in note 19.

The notes on pages 8 to 17 form an integral part of these financial statements.

Longmead Community Farm Limited

(Registration number: 06740069)

Balance Sheet as at 31 December 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	14	19,818	21,951
Current assets			
Debtors	15	563	596
Investments	16	33,798	33,510
Cash at bank and in hand	17	31,217	17,868
		<u>65,578</u>	<u>51,974</u>
Creditors: Amounts falling due within one year	18	<u>(1,283)</u>	<u>(1,279)</u>
Net current assets		<u>64,295</u>	<u>50,695</u>
Net assets		<u>84,113</u>	<u>72,646</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		5,000	-
Unrestricted income funds			
Unrestricted funds		<u>79,113</u>	<u>72,646</u>
Total funds	19	<u>84,113</u>	<u>72,646</u>

For the financial year ending 31 December 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 6 to 17 were approved by the trustees, and authorised for issue on 13 August 2021 and signed on their behalf by:

.....
Mr Robert Sawdy
Trustee

The notes on pages 8 to 17 form an integral part of these financial statements.

Longmead Community Farm Limited

Notes to the Financial Statements for the Year Ended 31 December 2020

1 Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Longmead Farmhouse

Milbourne St Andrew

Dorset

DT11 0HU

These financial statements were authorised for issue by the trustees on 13 August 2021.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Longmead Community Farm Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

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

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

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

Longmead Community Farm Limited

Notes to the Financial Statements for the Year Ended 31 December 2020

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Other trading activities

Activities for generating funds are income from sale of produce and other items.

Investment income

Investment income is from bank interest, current asset investments, solar and biomass income and rent.

Charitable activities

Income from charitable activities is for the provision of training.

Expenditure

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

Charitable activities

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

Taxation

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

Longmead Community Farm Limited

Notes to the Financial Statements for the Year Ended 31 December 2020

Tangible fixed assets

Individual fixed assets costing £1,000.00 or more are initially recorded at cost.

Freehold land and buildings:

On 6th October 2010 the freehold title to the property known as Longmead, Milbourne St Andrew, Blandford Forum, Dorset, was transferred at no cost from Green Pastures Christian Centre of Pastoral Care and Healing (charity no 1090568) to enable Longmead Community Farm Limited to act as an independent charity in accordance with its objects. Should the property be sold at some future date it is agreed that the sales proceeds should be shared between Green Pastures and Longmead Community Farm.

Depreciation and amortisation

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

Asset class	Depreciation method and rate
Boiler	Straight line over 20 years
Car	25% reducing balance

Current asset investments

Current asset investments are included at the lower of cost and net realisable value / market value.

Trade debtors

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

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

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Longmead Community Farm Limited

Notes to the Financial Statements for the Year Ended 31 December 2020

Pensions and other post retirement obligations

The charity operates a defined benefit pension scheme. Typically defined benefit plans define an amount of pension benefit that an employee will receive on retirement, usually dependent on one or more factors such as age, years of service and compensation.

The liability recognised in the Balance Sheet in respect of defined benefit pension plans is the present value of the defined benefit obligation at the reporting date minus the fair value of plan assets. The defined benefit obligation is measured using the projected unit credit method. The present value of the defined benefit obligation is determined by discounting the estimated future payments by reference to market yields at the reporting date on high-quality corporate bonds that are denominated in the currency in which the benefits will be paid, and that have terms to maturity approximating to the terms of the related pension liability.

Actuarial gains and losses are charged or credited to other comprehensive income in the period in which they arise.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	5,386	-	5,386
Gift aid reclaimed	1,893	-	1,893
Grants, including capital grants;			
Grants from other charities	22,692	5,000	27,692
Total for 2020	<u>29,971</u>	<u>5,000</u>	<u>34,971</u>
Total for 2019	<u>16,800</u>	<u>-</u>	<u>16,800</u>

4 Income from charitable activities

	Unrestricted funds General £	Total funds £
Educational farm-based activities	32,870	32,870
Total for 2020	<u>32,870</u>	<u>32,870</u>

Longmead Community Farm Limited

Notes to the Financial Statements for the Year Ended 31 December 2020

5 Income from other trading activities

	Unrestricted funds General £	Total funds £
Trading income;		
Sales of goods and services	11	11
Property rental income	9,583	9,583
Total for 2020	9,594	9,594
Total for 2019	5,843	5,843

6 Investment income

	Unrestricted funds General £	Total funds £
Other income from fixed asset investments	9,906	9,906
Other income from current asset investments	1,072	1,072
Total for 2020	10,978	10,978
Total for 2019	10,563	10,563

7 Other income

Insurance claim £4,722.14
Miscellaneous £145.98

8 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Educational Farm Based Activities		37,444	37,444
Depreciation, amortisation and other similar costs		2,133	2,133
Staff costs		42,526	42,526
Total for 2020		82,103	82,103
Total for 2019		77,660	77,660

Longmead Community Farm Limited

Notes to the Financial Statements for the Year Ended 31 December 2020

9 Analysis of governance and support costs

Raising funds expenditure

Charitable activities expenditure

	Unrestricted funds General £	Total funds £
Wages including pensions	42,525	42,525
Volunteers allowance & activities	87	87
House running costs	26,464	26,464
Hospitality and catering	767	767
Motor expenses	1,251	1,251
Animal feed and expenses	1,805	1,805
Small holding repairs and renewals	1,598	1,598
Telephone and broadband	622	622
Postage and stationery	343	343
Training & staff supervision	1,788	1,788
Recruitment	40	40
Accounts	380	380
Professional fees	1,220	1,220
Subscriptions	550	550
Activity materials, family work food & travel	151	151
Depreciation	2,133	2,133
Travel expenses	277	277
Total for 2020	82,001	82,001
Total for 2019	73,035	73,035

10 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2020 £	2019 £
Depreciation of fixed assets	2,133	2,396

Longmead Community Farm Limited

Notes to the Financial Statements for the Year Ended 31 December 2020

11 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

The Venerable Antony Macrow-Wood

£58 (2019: £Nil) of expenses were reimbursed to The Venerable Antony Macrow-Wood during the year.

Decorating materials for repairs to warden flat

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

No trustees have received any other benefits from the charity during the year.

12 Staff costs

The aggregate payroll costs were as follows:

	2020 £	2019 £
Staff costs during the year were:		
Wages and salaries	40,887	31,597
Pension costs	<u>1,639</u>	<u>340</u>
	<u>42,526</u>	<u>31,937</u>

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

13 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Longmead Community Farm Limited

Notes to the Financial Statements for the Year Ended 31 December 2020

14 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
Cost			
At 1 January 2020	26,842	7,495	34,337
At 31 December 2020	26,842	7,495	34,337
Depreciation			
At 1 January 2020	8,053	4,333	12,386
Charge for the year	1,342	791	2,133
At 31 December 2020	9,395	5,124	14,519
Net book value			
At 31 December 2020	17,447	2,371	19,818
At 31 December 2019	18,789	3,162	21,951

15 Debtors

	2020 £	2019 £
Prepayments	563	596

16 Current asset investments

	2020 £	2019 £
Listed other shares	33,798	33,510

17 Cash and cash equivalents

	2020 £	2019 £
Cash on hand	168	174
Cash at bank	31,049	17,694
	31,217	17,868

18 Creditors: amounts falling due within one year

	2020 £	2019 £
Other creditors	2	2
Accruals	381	377
Deferred income	900	900
	1,283	1,279

Longmead Community Farm Limited

Notes to the Financial Statements for the Year Ended 31 December 2020

19 Funds

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Balance at 31 December 2020 £
Unrestricted funds				
General	72,648	88,281	(81,816)	79,113
Restricted funds	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total funds	<u>72,648</u>	<u>93,281</u>	<u>(81,816)</u>	<u>84,113</u>
	Balance at 1 January 2019 £	Incoming resources £	Resources expended £	Balance at 31 December 2019 £
Unrestricted funds				
General	<u>105,846</u>	<u>42,007</u>	<u>(75,207)</u>	<u>72,646</u>

The specific purposes for which the funds are to be applied are as follows:

The £5,000 restricted income was for the refurbishment of the toilet block and driveway.

20 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2020 £
Tangible fixed assets	19,818	-	19,818
Current assets	60,291	5,000	65,291
Current liabilities	(1,283)	-	(1,283)
Total net assets	78,826	5,000	83,826

	Unrestricted funds General £	Total funds at 31 December 2019 £
Tangible fixed assets	21,951	21,951
Current assets	51,974	51,974
Current liabilities	(1,279)	(1,279)
Total net assets	72,646	72,646

Longmead Community Farm Limited

Notes to the Financial Statements for the Year Ended 31 December 2020

21 Related party transactions

During the year the charity made the following related party transactions:

Roz Macrow-Wood

Roz Macrow-Wood has reduced tenancy at Longmead in exchange for 40 hours of voluntary work per month and is the daughter of Antony Macrow-Wood, Trustee.

Roz started her tenancy at Longmead on 1st Dec 2018. She is paying £275 per calendar month plus 40 hours volunteering per month.

She would have volunteered for the 40 hours in December 2018

An estimated full rental value would be £956 per calendar month.

Antony did not take part in any of the board discussions regarding Roz's tenancy at Longmead

At the balance sheet date the amount due to/from Roz Macrow-Wood was £Nil (2019 - £Nil).