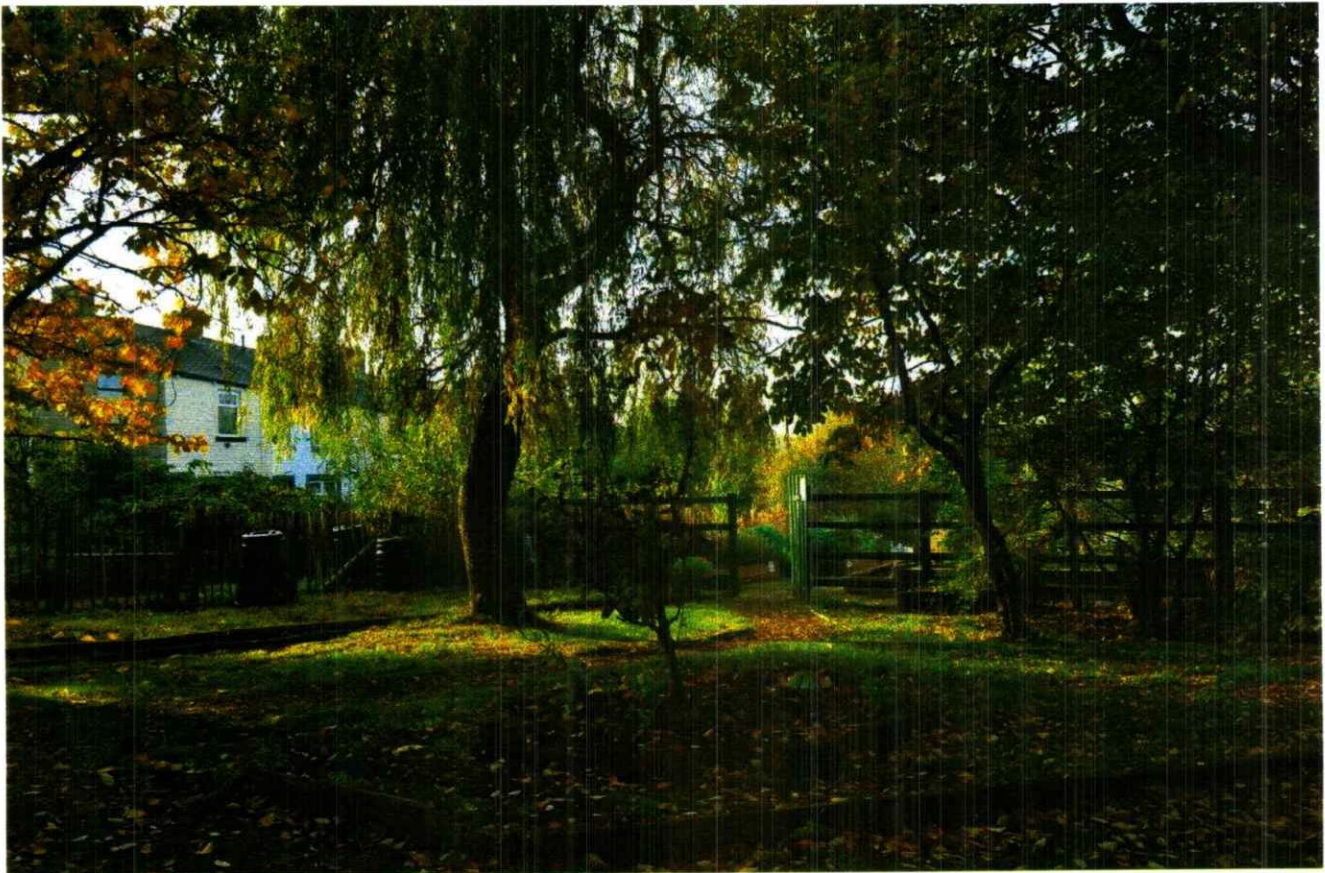


PENNINE LANCASHIRE COMMUNITY FARM
(a Charitable Incorporated Organisation 1169862)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR

THE YEAR ENDED MARCH 31 2021



**PENNINE LANCASHIRE COMMUNITY FARM
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE PERIOD ENDED MARCH 31 2021**



INDEX

Chair's Foreword	1
Administrative information	2
Trustees' and Directors' annual report	3 – 8
Independent examiner's report	9
Statement of financial activities	10
Balance sheet	11
Notes to the financial statements	12 – 19

**PENNINE LANCASHIRE COMMUNITY FARM
CHAIR'S FOREWORD
FOR THE YEAR ENDED MARCH 31 2021**

So, we have had another year with the pandemic. How have we been managing at PLCF? Many decisions have been made and much that is good has gone forward, but we cannot disguise that this has been a year of difficulty and shut down again. Let's begin by celebrating good things and the progress made.

Firstly, the building is completed and is now in full use. One portacabin is being used at the top of the plot and the other was sold for scrap. James can, at last, move on leaving us with a secure budget for the next 3 years. We want to express our sincere thanks to him for all the hard work and extra time given to the charity. James waited until it was clear that things were in the right place before he left. He leaves us with a completed building and a secure financial future. Thank you, James, we are grateful. and for all the many years you have been leading us.



We now welcome a new Business Manager in Tom Wilkinson. A new Community Gardener, Ruth Calder, joined us in May. She brings valuable horticultural experience from her work in Oxford. We hope both of them will be happy to be part of a great team with Helen, Rana, Paul and Geoff as we move on into a new phase of the development of PLCF.

We have also had the valuable help of 3 young people from the Government's 'Kick start' scheme and hope to have 3 more soon. We have welcomed back volunteers. We opened up again, in a limited way, in March and have seen our numbers grow. We want to see all our volunteers being able to use our facilities, indoors and outdoors. We want to see all our Chilli club plots being used and our Bangladeshi friends enjoying walks and cooking and meeting together once more.

Thank you, Paul for all the people who were able to experience lambing at your farm in April. Thank you, Rana for encouraging people to join in and setting up a What's app group for the ladies. Thank you, Helen for all the work with the intricacies of the Government furlough scheme; for your creative ideas and for keeping things in order. Thank you, Geoff for your continued work at Garden Able, producing green food and for the hens! Thank you to all our staff for being willing to learn new skills as they ran zoom teaching sessions and encouraged volunteers to learn on-line particularly for British science week which was a great success with over 100 people involved.

It was difficult though in the dark, cold, wet days of January to see beyond the situation, with our premises closed. Yet we had our staff off furlough by March 15th and we opened up again at the end of that month. We hope that we have now turned a corner and can see our sites busy and productive again. We want more volunteers to arrive and find this a safe haven, and a place where they feel accepted and enjoy the benefits of growing things in the open air. We want to be of benefit to the community around us. Things are bound to be different in the post pandemic world.

Things will also be different with a new team. We want to build on James' legacy and see PLCF thrive well into the future. I thank the Board for all their work and you, for all your commitment to us.

Lenora Priestley Chairperson

Lenora A. Priestley 18.08.21

**PENNINE LANCASHIRE COMMUNITY FARM
ADMINISTRATIVE INFORMATION
FOR THE PERIOD ENDED MARCH 31 2021**



TRUSTEES

Mrs Jackie Flynn
Ms Bea Foster
Mr Andrew Hitchon
Mr Richard Hoyle
Mr George Killeen
Mr David Knowles
Mr Winston McIntosh
Mrs Muhiba Mustaybasia
Ms Lenora Priestley
Mrs Barbara Trencher
Mrs Iris Wheeler
Mr Keith Wheeler
Mrs Jane Wood
Mrs Reba Roy
Mrs Rubina Walker
Mr John Cunningham
Mrs Sozna Begum
Mr Peter Farrell

OFFICE HOLDERS

Chair
Treasurer
Secretary

Ms Lenora Priestley
Mrs Barbara Trencher
Mr Andrew Hitchon

KEY STAFF

Manager
Deputy Manager

James Horsford
Helen Clark

REGISTERED ADDRESS

Eco Community Hub
Burleigh Street
Burnley
Lancashire BB12 0DU

**INDEPENDENT EXAMINER
ACCOUNTS**

Peter Smith BA FCA DChA
Chittenden Horley
Chartered Accountants and Charity Specialists
456 Chester Road
Old Trafford
Manchester M16 9HD

BANKERS

Co-operative bank Plc
Skelmesdale
PO Box 250

The trustees present their annual report together with the financial statements of the charity for the period ended March 31 2020.

REPORTING FRAMEWORK

The financial statements comply with the Charities Act 2011, the Charity's constitution, and 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 (FRS102) (effective 1 January 2019), referred to as the Charities SORP (FRS 102) (second edition – October 2019).

OBJECTIVES AND ACTIVITIES

Charitable objects

The objectives of the Charity are:

- a) To advance the education (primarily but not exclusively) of the residents of East Lancashire in the areas of agriculture, conservation, country life and related subjects.
- b) To provide facilities for recreation and other leisure-time occupation in the interests of social welfare through the provision of activities and open space with the object of improving the conditions of life for the said inhabitants, particularly those who have need by reason of their youth, age, infirmity or disability, poverty or social or economic circumstances.

In order to deliver these objectives, we have a range of projects which focus on three areas:

- Social Inclusion
- Community Cohesion
- Education

Activities

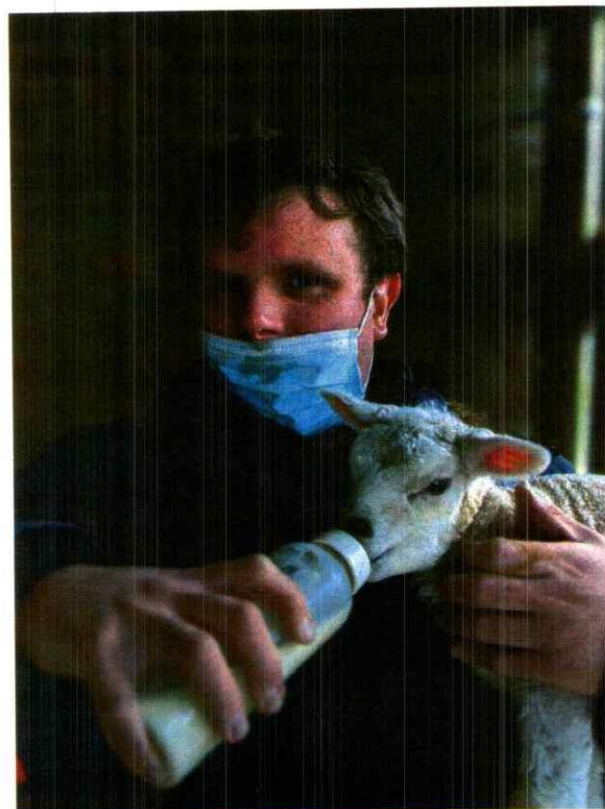
To begin this report, let us look first at four points of major success, despite the global pandemic.

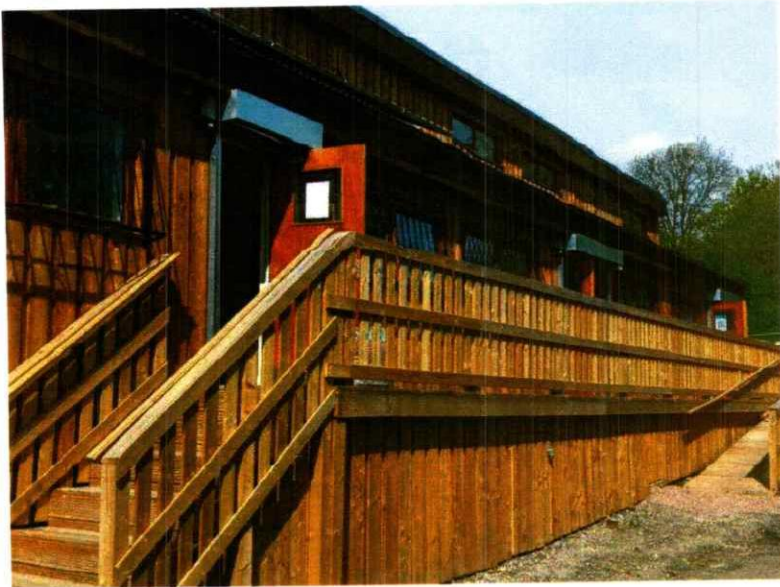
Firstly, this year we have seen the completion of our new Eco Community Hub building, constructed with ecological principles in mind, including PV panels, water recycling systems, air source heating system, highly insulated wooden frame construction, etc. The building incorporates a workshop, meeting / training room, new central office, teaching kitchen, quiet room and additional toileting facilities. This essential new resource has already seen increasing usage as allowed within the COVID regulations.

Secondly, we have successfully developed and operated our new **Freshfood Initiative**. This was ultimately about ensuring those most in need got access to fresh home-grown produce throughout the lockdown periods, particularly important to BAME community members and adults at high risk of isolation due to underlying conditions like poor mental health. Overall, we were able to provide support to over **600 individuals** over this financial year.

Thirdly, as allowed throughout the year we have been able to support and operate key elements of various projects as follows:

- **Chilli Club** project, providing access to the growing space to 127 members throughout this time.
- **Step Program / Growing into Employment** engaging a total of 49 individuals on the program, noting 39 individuals have completed all 12 elements of the course, noting the majority are working on securing employment and or being supported into long term volunteer roles subject to their ongoing needs.
- **Get Grubby Out of School** engaging 43 children during in the summer and Easter holiday period.
- In addition to the above we have been able to operate various online sessions engaging 113 individuals on a range of growing at home, cooking at home and other family activity programs.





Fourthly, despite all the challenges of this year, the organisation has gone from strength to strength, not least noting the following:

- The Eco Community Hub building is not only completed, but completely paid for through independent funding, individual giving and corporate giving. A massive thankyou to all the individuals and organisations that enabled this.
- Throughout the pandemic we have also been able to achieve strong ongoing ownership and leadership through the Board of Trustees, despite not being able to meet in person, by adapting to online meeting as appropriate.
- The Charity remains in a strong financial position going forward, through due diligence and assessing a broad range of much welcomed support.

Of course, like many charities / organisations, this year has been dramatically affected by the COVID pandemic, with us forced to close down all mainline physical interaction activities from March 2020 and only able to operate an activity programme open to non-staff individuals between the 5th of July and 5th of November, for 2 weeks in December, then again from the 29th of March. Even this was further limited by needing to be adapted to operate within the shifting COVID-related regulations, including the commonly referred to "rule of six".

Though this report officially only refers to the financial year, it is worth noting that since we reopened at end of March (as of the beginning of May, and the writing of this report) we have been able to operate the following exciting activities:

- A highly popular farm engagement programme, optimising the lambing period;
- Get Grubby Out of School sessions, which have been most welcomed by children and families;
- We are excited to see our regular long term volunteers all starting to re-engage, who with great grace have accepted and adapted to operating under necessary new operational regulations;
- Recommence our outreach sessions in particular working with Age UK;
- The charity has also benefited and welcomed three new young people onto the Kick Start supported employment programme.

In addition, since reopening in March we have achieved the following headline figures:

- 181 individuals have engaged in one off activities or events;
- 34 of longer term volunteers have re-engaged and are committed supporting the Charity over the next twelve months;
- 91 Chilli Club members have reengaged and are busy growing fresh produce;
- 188 children and young people have engaged through either the Get Grubby Out of School Session or the farm engagement sessions.

Though our normal direct monitoring has been affected by the COVID pandemic, there is strong anecdotal evidence regarding our services from those using them. Acknowledging this, we would state the following direct benefits of our activities throughout the year:

- Ongoing support for individual's mental wellbeing and physical health as a result of online engagement, general communication and normal operation where possible;
- Promotion of community engagement, cohesion and integration in general as a result of online engagement, general communication and normal operation where possible;
- Improved economic circumstance as result of food parcels, supporting individuals dealing with financial crisis, moving individuals towards employment.



Please see below some specific case studies of particular individuals that have really benefited this year.

N volunteered for over a year in all weathers before taking on a part-time supported employment role as Garden Peer Worker. N feels, as a relative newcomer to the area, the garden has helped him get to know the community and meet new people. N thinks the exercise and getting away from everyday life stress that the garden provides helps his mental health, but the best part is giving back to the community and feeling as if you are doing something good for others, for instance, by sharing the fruit and veg he's grown, through working in partnership with the local community centre.

V loves the peacefulness of the garden - being able to get outside rather than being stuck inside watching TV is something she's really benefited from. V has been learning how to grow all sorts of different fruit and veg, and consequently has been cooking more and eating better. Eating food, I've grown is amazing, says V - except for kale! During the pandemic, volunteering helped V fight the effects of social isolation from not being able to see her family, children and grandchildren, and not working. V dedicated herself and hours of her hours of time to learning about gardening and growing as much fresh produce as possible, in the process also completing our horticulture and employability course, which built her confidence to the point she could run a session unaided. Growing fruit and veg for local people who were struggling because of COVID really meant a lot to her because she felt she was giving something back to her community when it needed it the most. V hopes to keep gardening and keep volunteering and keep herself healthy.

At six years old, A lives with her mum and dad, grandma who isn't very well, and five older five brothers and sisters. During lockdown, her parents are trying to work from home, home school the children and look after Grandma. A has had trouble breathing which has meant she has had an operation on her throat that makes it hurt to eat and it's hard for anyone to find time for A, let alone take her out to play outside. And her family is all really scared about Coronavirus. When she first came to Get Grubby A found it quite overwhelming as she hadn't spent time with other children for a while. But soon she found that it was safe and she could do her favourite things - gardening and running around with her cousin. She also discovered new favourite things - playing on the hammocks and toasting marshmallows on the fire - which she finds don't make her throat hurt!

"It's been so hard for her being stuck inside feeling sad with nothing to do" says A's Mum - "I feel like I've got my little girl back since she's been coming to Get Grubby".



Future plans

Going forward, we have the following specific aims and objectives we would like to achieve in the first three months of operation April to June 2021. Our priorities are as follows:

- Reconnection, via various means, another with over 500 individuals;
- Re-establish working partnerships with a minimum of 25 separate organisations;
- Continue to provide essential positive messaging around COVID safety;
- Enhance and develop the Fresh Food Initiative.

Furthermore, over the next 12 months, the charity will be looking to achieve full operation of all mainline and associated projects, including but not limited to:

Chilli Club – our primary focus is on two main interconnected groups: BAME community members and or those at high risk of isolation. This includes a range of different elements including but not limited to, craft club, walking groups, chilli growing competition, general trips, community BBQ and our large community trip.

Growing into Employment – our priority here is engaging and developing individuals around each specific site, supporting them into employment, further education and/or long-term volunteering. This includes bringing the different sites into operation including March Street Burnley, Garden Able Nelson, Padiham and Parkside / Hargher Clough.

Supported employment programme – we are contracted to provide a supportive employment programme for six individuals via the government Kickstart scheme, overall noting three individuals have now commenced.

Garden Action Team – as regulations around transporting volunteers allow, the priority is to enable and establish old and new long-term volunteers to play an active role in other community organisations, creating and or maintaining community outdoor green spaces.

Get Grubby Out of School – continue a pattern of engaging existing and new children / young people in the outdoor environment at minimum on the March Street site and subject to additional Children in Need Funding across a number of Burnley / Pendle sites.

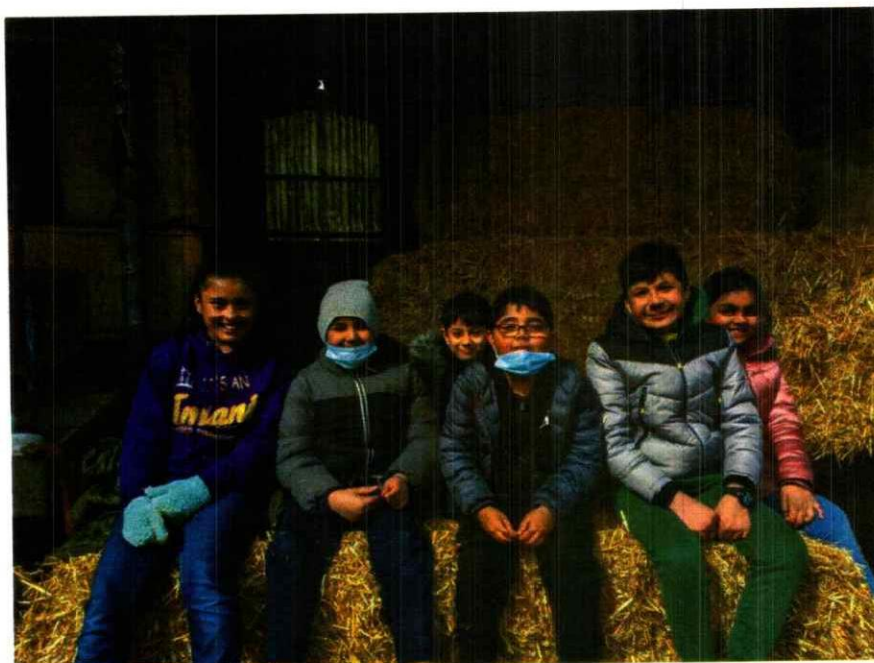
Growing Minds - subject to schools buy-in and COVID regulations, the priority here is to enable schools to engaged in three key aspect Growing / Learning about Food Production / Environmental awareness.

Fresh Food Initiative – this project will build upon the Lottery COVID emergency funding to develop and enhance this project including, creating a network of growers, enabling more community growers, operating more "chop, cook and eat" sessions.

General / Specific Groups / Corporate Bodies – we are beginning to see re-connection from the different specific groups which will continue to build upon, including Refugee / Asylum seekers, YOT, Child Action Northwest and Training 2000.



Independent / interconnected projects – a large amount of work has been completed on the British Science Week project, engaging 115 individuals. Work will commence shortly on the Nelson Community Network.



FINANCIAL REVIEW

Overview

This year we have continued to operate on a strong financial basis as a result of a large number of successful funding applications from a wide range of trusts and grant making bodies. In addition, we have received private and corporate giving all of which leaves us in a more positive financial position, however this year we are reporting a deficit of £2,625 on unrestricted funds.

Risk management

We have considered the risks facing the charity, financially and otherwise, and put in place appropriate policies to mitigate those risks, including the impact of the Covid 19 pandemic.

Principal funding sources

Over the last year we have been extremely grateful for the large number of independent funding agencies that have supported and enabled the work of Pennine Lancashire Community Farm, including Big Lottery, Esmée Fairbairn Foundation, Henry Smith, Children in Need, European Social Fund through Workers Education Association, Community Foundation, Burnley Council, Power to Change, Cooperative, Birchalls Food services, Lancashire County Council and British Science Week. Without the support of these organisations we simply would not be able to provide key Pennine Lancashire Community Farm services and many thanks are owed to each and every one.

Investment policy and review

We do not have any long-term investments. Any surplus funds are placed on deposit with a UK clearing bank as appropriate

Reserves

As Trustees we have considered what the appropriate level of free reserves (unrestricted funds not invested in fixed assets or otherwise designated) the Charity should have. We have set the policy of having six months operating costs plus sufficient resources to meet the costs of winding up the Charity if this was necessary, which would give a figure of c127k based on 2020/21 budget. At the year end free reserves stood at £94,231.

Covid 19

As highlighted in different aspects of this report we note the charity faced, like so many, the unprecedented situation caused by the coronavirus pandemic. This resulted in the charity having to make the extremely challenging decision to close all its voluntary group activities and furlough staff. While this has been a challenging time, the board of trustees have put in place clear financial plans and ongoing potential operational plans, subject to ongoing government advice, to secure the longer term future of the Charity.

We have considered whether in light of the effects of the pandemic whether it is appropriate for the charity to prepare its accounts on the going concern basis and have concluded that is because of the actions we have taken to secure the financial future of the charity, the reserves that we hold and the continuing support of our funders.

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing Document

The Charity is a Charitable Incorporated Organisation and is governed by its constitution dated October 24 2016, the date of its registration with the Charity Commission for England and Wales.



Membership

Membership is open to individuals who are interested in furthering the work of the Charity and have paid any annual subscription as laid down by the Executive. Members over the age of 18 are referred to as full members and have one vote each. Members under the age of 18 are referred to as junior members and do not have a vote. Membership is also open to any body corporate or unincorporated association which is interested in furthering the work of the Charity and has paid any annual subscription and are referred to as member organisations. Member organisations appoint a representative to attend meetings and vote.

Appointment of Trustees

The Trustees, who are known collectively as the Executive Committee, are appointed annually by the members at the annual general meeting as follows:

- The honorary officers: Chair, Secretary and Treasurer.
- Between four and ten other trustees.

In addition, the Executive Committee may co-opt up to three additional trustees who hold office until the next AGM.

Trustee induction and training

All trustees are supported in the following manner:

- On joining as a trustee all trustees receive an up to date induction pack including essential documents like business plan, constitution, latest accounts, minutes of last board meeting etc.
- All trustees are encouraged to attend a range of trustee training provided by support agencies / relevant bodies e.g. Burnley Pendle and Rossendale Council for Voluntary Services.
- Existing trustees are encouraged to mentor new trustees into the role as a trustee.

Organisation

The Executive Committee, which must not be less than seven members (including the honorary officers), administers the Charity and meets as necessary. The day to day operations of the Charity are the responsibility of the James Horsford (Manager), to whom the Trustees have delegated authority for operational matters including finance, employment and artistic development, within the overall strategy agreed by the Board.

Co-operation with other organisations/charities

This year we have maintained and enhanced our partnerships with a wide range of private, public and voluntary sector organisations that refer individuals to us for support, provide similar services, and support us in our active public profile. Furthermore, we have started working with a range of partners in terms of larger financial projects, particularly in respect to the European Social Funding coming into the area. We have also started to enhance our partnership with a number of businesses in terms of skill share partnerships, etc.

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

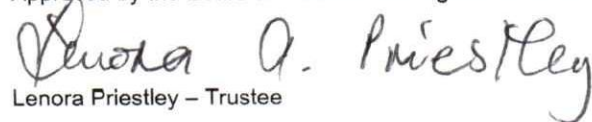
Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the charities and of the surplus or deficit of the charity for that period. In preparing those financial statements the Trustees have:

- selected suitable accounting policies and applied them consistently
- made judgements and estimates that are reasonable and prudent
- stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepared the financial statements on the going concern basis

The Trustees are responsible for keeping records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charity Act 2011. They are also responsible for safeguarding the assets of the company and hence for taking steps for the prevention and detection of fraud and other irregularities.

APPROVAL

Approved by the Board of Trustees and signed on its behalf by:


Lenora Priestley – Trustee

Date:

18.08.21

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF PENNINE LANCASHIRE COMMUNITY FARM
FOR THE YEAR ENDED MARCH 31 2021**



I report to the charity trustees on my examination of the accounts of the charity for the year ended March 31 2021 which are set out on pages 10 to 19.

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 and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 do not accord with those records; or
3. the accounts do 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.

Peter Smith BA FCA DChA

Chittenden Horley
Chartered Accountants: Charity Specialists

HGA Accountants & Financial Consultants Ltd
456 Chester Road
Old Trafford
Manchester
M16 9HD

Date:

18. 08. 21



PENNINE LANCASHIRE COMMUNITY FARM
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED MARCH 31 2021



	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Incoming resources from generated funds:					
Donations	2	67,095	8,500	75,595	3,475
Charitable activities	3	7,059	283,117	290,176	210,121
Investment income - bank interest		1,000	-	1,000	1,155
Other income	4	786	-	786	9,147
TOTAL INCOME		<u>75,940</u>	<u>291,617</u>	<u>367,557</u>	<u>223,898</u>
EXPENDITURE					
Cost of raising funds	5	-	-	-	6,000
Expenditure on charitable activities	5	78,565	86,211	164,776	197,382
TOTAL EXPENDITURE		<u>78,565</u>	<u>86,211</u>	<u>164,776</u>	<u>203,382</u>
NET INCOME/(EXPENDITURE) BEFORE TRANSFERS		(2,625)	205,406	202,781	20,516
Transfers between funds		-	-	-	-
NET MOVEMENT IN FUNDS		(2,625)	205,406	202,781	20,516
TOTAL FUNDS BROUGHT FORWARD		<u>159,682</u>	<u>190,639</u>	<u>350,321</u>	<u>329,805</u>
TOTAL FUNDS CARRIED FORWARD		<u>157,057</u>	<u>396,045</u>	<u>553,102</u>	<u>350,321</u>

The notes on pages 12 to 19 form part of these financial statements.

**PENNINE LANCASHIRE COMMUNITY FARM
BALANCE SHEET AS AT MARCH 31 2021**



	Notes	2021 £	2021 £	2020 £	2020 £
FIXED ASSETS					
Tangible Assets	8		186,055		103,495
CURRENT ASSETS					
Debtors	9	59,821		2,882	
Cash at Bank and in Hand		<u>334,164</u>		<u>263,633</u>	
		393,985		266,515	
CREDITORS					
Amounts falling due in one year	10	<u>26,938</u>		<u>19,689</u>	
NET CURRENT ASSETS			<u>367,047</u>		<u>246,826</u>
NET ASSETS			<u>553,102</u>		<u>350,321</u>
FUNDS					
Unrestricted	11		157,057		159,682
Restricted	11		<u>396,045</u>		<u>190,639</u>
TOTAL FUNDS			<u>553,102</u>		<u>350,321</u>

Approved by the Board and authorised for issue on:

And signed on their behalf by:

Lenora Priestley – Trustee

Lenora A. Priestley

18.08.21

The notes on pages 12 to 19 form part of these financial statements.

1 ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared: under the historic cost convention; in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effective January 1 2019 (second edition – October 2019); FRS102; and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The charity constitutes a public benefit entity as defined by FRS102.

The accounts are prepared in £ sterling the functional currency of the charity.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances

Income recognition

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 income receivable can be measured reliably. The following applies to particular types of income:

Grants, whether of a capital or revenue nature, are recognised when the charity has entitlement to the funds, any performance conditions have been met and it is probable that the income will be received.

Donations from individuals and other bodies (not being of the nature of a grant) are recognised when receivable.

Earned income is measured at the fair value of the consideration received or receivable for services and goods supplied, net of discounts.

Deferred income

Income is only deferred and included in creditors when:

- The income relates to a future accounting period
- A sales invoice has been raised ahead of the work being carried out and there is no contractual entitlement to the income until the work has been done
- Not all the terms and conditions of the grant have been met, including the incurring of expenditure and the grant conditions are such that unspent grant must be refunded

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Costs of raising funds	including those associated with fundraising activities, managing investments and commercial trading by the subsidiary company.
Charitable activities	costs of undertaking the work of the charity.

The charity is not registered for VAT and cannot recover any input tax charged. Costs are stated inclusive of VAT were charged.

Allocation of support costs

Support costs are those functions which assist the work of the charity either by supporting the delivery of charitable activities or by supporting the generation of funds. They include property costs, back office functions, staff costs and professional fees and are allocated to charitable expenditure in full.

Pension contributions

The charity operates a money purchase pension scheme, which meets the requirements for auto-enrolment, and contribution rates are currently 3% employer, with employees able to contribute up to 5%. Contributions are charged to the statement of financial activities in the period in which they become payable.

1 ACCOUNTING POLICIES (continued)

Tangible fixed assets and depreciation

Individual fixed assets costing more than £500 are capitalised at cost and are depreciated over their estimated useful lives on a straight-line basis as set out below.

Depreciation rates are as follows:

Plant & machinery	25% straight line
Community gardens	10%/20% straight line
Equipment	15% reducing balance

Debtors

Trade and other debtors are recognised at the settlement amount due and prepayments are valued at the amount prepaid.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

Financial instruments

The charity has only basic financial instruments which are initially recorded at cost, and subsequently measured at their settlement value.

Statement of cashflows

Advantage is taken of the exemption for small charities not to present a statement of cash flows.

2 DONATIONS

Revenue Grants:

Lord Barnby's Foundation
 HMRC - CJRS
 Burnley BC - covid funding
 Kickstart training grant
 Donations - Building Project
 Donations - general

2021			2020		
Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
£	£	£	£	£	£
-	-	-	2,000	-	2,000
57,851	-	57,851	-	-	-
8,690	-	8,690	-	-	-
-	4,500	4,500	-	-	-
-	4,000	4,000	-	-	-
554	-	554	1,475	-	1,475
67,095	8,500	75,595	3,475	-	3,475

	2021			2020		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
3 INCOME FROM CHARITABLE ACTIVITIES						
<i>Project grants</i>						
Big Lottery - Reaching Communities	-	106,603	106,603	-	-	-
Awards for All	-	10,000	10,000	-	-	-
British Science Association	-	2,000	2,000	-	-	-
Children in Need	-	4,254	4,254	-	8,384	8,384
Canal and River Trust	-	4,560	4,560	-	-	-
Community Foundation for Lancashire:			-			-
Fresh Food Initiative	-	15,418	15,418	-	-	-
Step Programme	-	-	-	-	3,000	3,000
Church Urban Fund	-	2,000	2,000	-	-	-
Co-op Fresh Food	-	2,099	2,099	-	-	-
Community Business Fund						
Power to Change	-	25,815	25,815	-	-	-
East Lancashire CCG	-	19,813	19,813	-	-	-
Esmeé Fairbairn	-	11,699	11,699	-	23,397	23,397
LCC - Refuge project	-	5,000	5,000	-	-	-
South Ribble Council	-	1,963	1,963	-	-	-
Tudor Trust	-	31,000	31,000	-	29,000	29,000
WEA	-	18,393	18,393	-	-	-
ESF Selnet	-	-	-	-	15,795	15,795
Age Concern - gardening	-	-	-	-	5,239	5,239
Garfield Weston	-	-	-	-	10,000	10,000
	-	260,617	260,617	-	94,815	94,815
<i>Fees</i>						
School sessions	3,184	-	3,184	10,060	-	10,060
Gardening sessions	3,875	-	3,875	3,875	-	3,875
Contracts & other income	-	-	-	8,416	-	8,416
	7,059	-	7,059	22,351	-	22,351
<i>Building project</i>						
Lancashire Environmental Fund	-	22,500	22,500	-	7,500	7,500
Clothworkers	-	-	-	-	40,000	40,000
John Lewis	-	-	-	-	8,500	8,500
Bernard Sunley Foundation	-	-	-	-	15,000	15,000
Other income	-	-	-	-	705	705
Trusthouse Foundation	-	-	-	-	3,750	3,750
Bailey Thomas	-	-	-	-	15,000	15,000
Lancashire County Council	-	-	-	-	2,000	2,000
Freemasons	-	-	-	-	500	500
	-	22,500	22,500	-	92,955	92,955
Total	7,059	283,117	290,176	22,351	187,770	210,121

4 OTHER INCOME

2021			2020		
Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
£	£	£	£	£	£
Insurance claim	-	-	8,835	-	8,835
Disposal of fixed assets	786	-	312	-	312
	<u>786</u>	<u>786</u>	<u>9,147</u>	<u>-</u>	<u>9,147</u>

5 EXPENDITURE

Direct costs

Staff costs	75,359	60,660	136,019	5,522	150,016	155,538
Freelance staff	767	5,116	5,883	495	9,888	10,383
Other operational costs	-	6,479	6,479	1,720	9,137	10,857
Transport	195	1,568	1,763	1,617	7,657	9,274
Equipment	-	2,498	2,498	1,707	2,934	4,641
Marketing and publicity	133	1,148	1,281	792	-	792
Depreciation	1,929	-	1,929	2,184	-	2,184
Premises costs	105	2,600	2,705	1,578	1,000	2,578

Support and governance costs

Insurance	2,668	-	2,668	1,890	-	1,890
Office costs & other costs	1,201	-	1,201	2,889	-	2,889
Professional fees	2,350	-	2,350	2,356	-	2,356
Charged to restricted funds	(6,142)	6,142	-	(2,039)	2,039	-
Total expenditure	<u>78,565</u>	<u>86,211</u>	<u>164,776</u>	<u>20,111</u>	<u>183,271</u>	<u>203,382</u>
Allocated to costs of raising funds	-	-	-	(2,000)	(4,000)	(6,000)
Costs of charitable activities	<u>78,565</u>	<u>86,211</u>	<u>164,776</u>	<u>18,111</u>	<u>179,271</u>	<u>197,382</u>

6 STAFF INFORMATION

a Staff costs

	2021	2020
	£	£
Salaries and wages	127,104	144,156
Employer's pension contributions (money purchase scheme)	4,931	5,150
Employer's NI contributions	3,984	6,232
	<u>136,019</u>	<u>155,538</u>

No employees earned more than £60,000 pa in either year

b Key management personal

The key management personal comprise the trustees and principle staff as set out on page 1. The trustees do not receive any remuneration for their services.

Employment benefits principle staff	<u>61,499</u>	<u>83,183</u>
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c Average number of employees

The average number of employees was as follows:-

	number	number
Charitable	8	8
Administration	1	1
	<u>9</u>	<u>9</u>

7 NET INCOMING RESOURCES AFTER TRANSFERS

	2021	2020
	£	£
This is stated after charging/(crediting):		
Accountant/Independent examiner's fees		
Report	830	800
Accountancy	1,670	1,521
Depreciation charged on fixed assets	1,929	1,728
Trustees' remuneration & expenses	-	-
	<u> </u>	<u> </u>

8 TANGIBLE FIXED ASSETS

	Building	Plant & Machinery	Community Garden	Equipment	Motor Vehicles	Total
Cost	£	£	£	£	£	£
As at April 1 2020	86,164	1,859	98,008	6,615	3,950	196,596
Additions	84,489	-	-	-	-	84,489
As at March 31 2021	<u>170,653</u>	<u>1,859</u>	<u>98,008</u>	<u>6,615</u>	<u>3,950</u>	<u>281,085</u>
Depreciation						
As at April 1 2020	-	1,682	84,163	4,589	2,667	93,101
Provided	-	-	839	201	889	1,929
As at March 31 2021	<u>-</u>	<u>1,682</u>	<u>85,002</u>	<u>4,790</u>	<u>3,556</u>	<u>95,030</u>
Net Book Value						
As at March 31 2021	<u>170,653</u>	<u>177</u>	<u>13,006</u>	<u>1,825</u>	<u>394</u>	<u>186,055</u>
As at March 31 2020	<u>86,164</u>	<u>177</u>	<u>13,845</u>	<u>2,026</u>	<u>1,283</u>	<u>103,495</u>

9 DEBTORS

	2021	2020
	£	£
Income receivable	58,952	2,326
Prepayments	869	556
Other debtors	-	-
	<u>59,821</u>	<u>2,882</u>

10 CREDITORS falling due within one year

	2021	2020
Accruals	23,452	17,242
Deferred income	-	700
Social security and other taxes	3,486	1,747
	<u>26,938</u>	<u>19,689</u>

11 STATEMENT OF FUNDS

	2019/20				2020/21				b/f and c/f 31/03/2020 01/04/2020 £
	01/04/2018 £	Income £	Expenditure £	Transfers £	Income £	Expenditure £	Transfers £	31/03/2021 £	
Unrestricted Funds:									
General fund	116,489	36,128	(20,111)	17,176	75,940	(78,565)	10,000	157,057	
Designated funds:									
Building project	10,000	-	-	-	-	-	(10,000)	-	
	126,489	36,128	(20,111)	17,176	75,940	(78,565)	-	157,057	
Restricted funds									
KickStart training grant	-	-	-	-	4,500	(726)	-	3,774	
Revenue funds	203,316	94,815	(183,271)	(17,176)	260,617	(85,485)	-	272,816	
Capital project	-	92,955	-	(78,764)	26,500	-	(40,691)	-	
Capital grants spent	-	-	-	78,764	-	-	40,691	119,455	
	203,316	187,770	(183,271)	(17,176)	291,617	(86,211)	-	396,045	
Total Funds	329,805	223,898	(203,382)	-	367,557	(164,776)	-	553,102	

Unrestricted Funds:

General fund

Designated funds:

Building project

Restricted funds

KickStart training grant

Revenue funds

Capital project

Capital grants spent

Total Funds