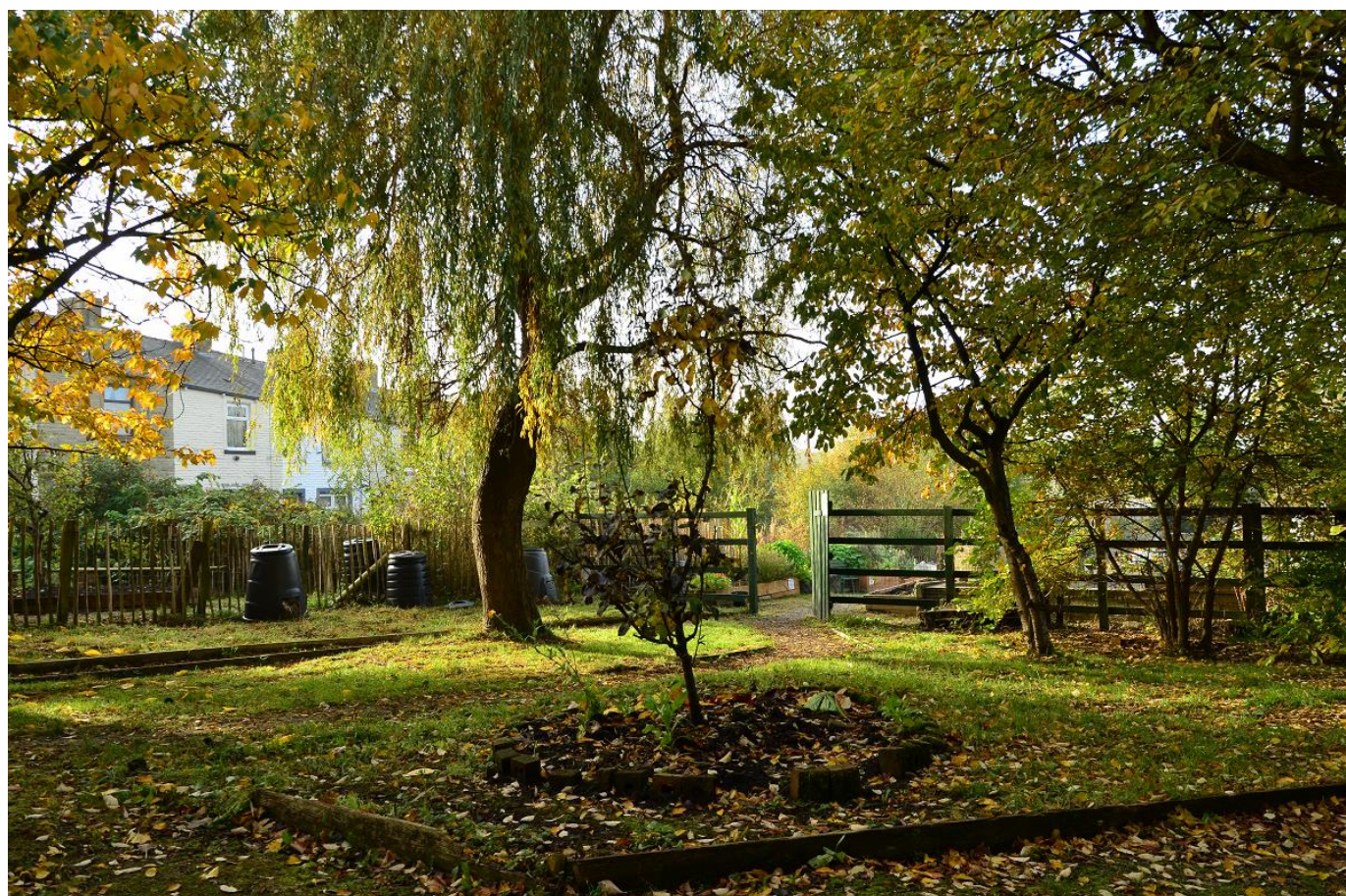


PENNINE LANCASHIRE COMMUNITY FARM
(a Charitable Incorporated Organisation 1169862)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR

THE YEAR ENDED MARCH 31 2022



**PENNINE LANCASHIRE COMMUNITY FARM
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE PERIOD ENDED MARCH 31 2022**

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**PENNINE LANCASHIRE COMMUNITY FARM
CHAIR'S FOREWORD
FOR THE YEAR ENDED MARCH 31 2022**

Chair's Foreword



When I wrote the Chairperson's report last year, I spoke of looking forward to the charity being fully open again and our sites being busy and productive. I am pleased to say that we have seen that happen. The Eco Community Hub is buzzing with activity. We had the celebratory opening of the Hub and a wonderful open day. We had interviews on Radio Lancashire, resulting in many more people knowing of our work than previously. We won the Mayor's medal for voluntary service which Terri, one of our hard-working volunteers, received on our behalf, along with lunch at the Town Hall! Tom Wilkinson and Ruth Calder have completed their first years with us to our great benefit and hopefully to theirs too.

What progress have we made in this year then? Many more groups have got involved in what happens day-to-day on our sites. We are currently working with six schools, delivering our bespoke Growing Minds programme. While this was an area we have struggled in the past, Ruth and Tom have done sterling work getting schools engaged. Our Growing and Countryside Engagement programme has also successfully connected hard-to-reach refugee and asylum seeker communities with nature and outdoor activities. The Government's Kickstart scheme has worked well for us and the eleven young people needing fresh direction and impetus to work, with seven moving directly into open employment. We have worked with Burnley College, UCLAN and Nelson and Colne College. Two trainee Occupational Health therapists from UCLAN completed work experience with us, which was mutually beneficial. The Princes' Trust helped us develop our woodland site, Swinden Woods, which we have already used for citizen science projects as part of British Science week and will be our forest school headquarters with Ruth as our newly qualified forest school professional. Geoff leads our Nelson team in magnificent work at Garden Able, growing produce for the Fresh Food Initiative which distributes fresh fruit and vegetables to agencies and food banks across Burnley and Pendle. There have been many visits to Paul's farm near Blacko. Real excitement was raised by volunteers and children from our Get Grubby holiday club to see lambs born there. Thank you, Paul, for your willingness to take this on board. Rana has been working hard to encourage the community to come back and garden with us and try other new things. We now have ESOL, Health Care and craft courses at the Hub. So much has been happening and many things developing. We want to see present progress maintained and further advance going forward, with the proviso that new funding can be achieved when our National Lottery Reaching Communities funding runs out in 2023. We want to see this charity continuing from strength to strength for years ahead, led by our excellent staff team who we trust have the dedication and heart to make this happen.

I, myself, am standing down at this AGM, having been in the post for 8 years. I have enjoyed doing this job. It has been a calling and given me great personal satisfaction to see the charity develop to what it is today. Long may it continue.

Lenora Priestley - Chairperson

**PENNINE LANCASHIRE COMMUNITY FARM
CHAIR'S FOREWORD
FOR THE YEAR ENDED MARCH 31 2022**

Social Impact Report for 2021 to 2022



Full details of our activities can be found in the Trustees Annual Report

**PENNINE LANCASHIRE COMMUNITY FARM
ADMINISTRATIVE INFORMATION
FOR THE PERIOD ENDED MARCH 31 2022**

TRUSTEES

Mrs Jackie Flynn
Ms Bea Foster
Mr Andrew Hitchon
Mr Richard Hoyle
Mr George Killeen
Mr David Knowles
Mrs Muhiba Mustaybasic
Ms Lenora Priestley
Mrs Barbara Trencher
Mrs Jane Wood
Mrs Reba Roy
Mrs Rubina Walker
Mr Geoff Bouchemi
Mr Peter Farrell

OFFICE HOLDERS

Chair	Ms Lenora Priestley
Treasurer	Mrs Barbara Trencher

KEY STAFF

Business Manager	Thomas Wilkinson
Project Manager	Helen Clark

REGISTERED ADDRESS

Eco Community Hub
Burleigh Street
Burnley
Lancashire BB12 0DU

**INDEPENDENT EXAMINERS
& ACCOUNTANTS**

Peter Smith BA FCA DChA
HGA Accountants & Financial Consultants Ltd
Chittenden Horley - Chartered Accountants
The Wesley Centre
Royce Road, Hulme
Manchester M15 5BP

BANKERS

Co-operative bank Plc
Skelmesdale
PO Box 250

**PENNINE LANCASHIRE COMMUNITY FARM
TRUSTEES' ANNUAL REPORT
FOR THE ENDED YEAR MARCH 31 2022**

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

Overview

Over the last year we have reconnected with old friends and made many new friends, with over **1300 people** spending their time and energy in and on our green spaces. Some stayed just for a few hours, some came every day of the week for the whole year; altogether they dedicated nearly **93,000 voluntary hours**, alone representing a value of over £1,000,000. Overall, the social value of the work we have done over the last year came to **over £3.25 million**. We've brought all our sites back to full operation, with the addition of our new Forest School site, Swinden Woods in

Nelson. We worked in partnership with **76 partner organisations**, 36 of whom were entirely new. Thanks to the hard work of our staff and volunteers we were able to keep safe and keep open the whole year without incident, despite Omicron, delivering all our projects and building on our successes in response to the needs of our communities. We surpassed our objectives set in last year's annual report. Our Social Impact report infographic on page 2 gives a visual overview of how PLCF has made a difference in local people's lives in the new post-pandemic world

General Update/Celebrations

This year marks the first anniversary of our Eco Community Hub being in full use, hosting activities ranging from jam-making workshops and early seed sowing out of the January weather, to formal courses for speakers of other languages and a basecamp for our Get Grubby holiday club kids. The additional space has made a huge difference to when and where we can deliver activities and who and how we support people and their varied needs. Of course, it takes time and sometimes a fresh pair of eyes to see how a space will function - thankfully our trainee Occupational Health therapists decided to take on making those improvements as

their work placement project while they were with us. After a thoughtful and professional process, we now have “facilities” that take account of the different physical and cultural needs of our daily visitors, as well as a supply of hygiene products donated by Asda to help in those urgent situations and also with the wider issue of “period poverty”. They also leave us with instructions/research about how to make our current prayer/quiet/storage room into a functioning “wellbeing space”.

We have enhanced our monitoring systems to make them more accessible and effective for the diverse communities we serve, and as the financial year comes to an end we have begun to put these into practice. Our new woodland site in Nelson is now fully operational with help from young people at Prince's Trust in Pendle. We have improved our public profile with the winning of the Mayor's Award, as well as interviewed and featured on Radio Lancashire.

The new core staff team has also completed its first year, faced those challenges and is now delivering an improved, cohesive service, propelled by equal parts passion and compassion, to run an impressive **1110 green activity sessions** over 28 sites on our and partner community gardens, forestry, farm, school and other sites, despite restrictions on socialising not being lifted until July 2021. However, none of this could have been completed without our 11 young people employed with us on the Kickstart scheme who brought fresh energy and new ideas throughout the year at the community farm.



Project Updates for 21/22

CORE PROGRAMMES

Growing into Employment

Our Growing into Employment programme aims to provide eco-therapy through social engagement with the natural environment, training and education opportunities and support people in employment or long-term volunteering depending on their needs, including through our Garden Action Team.



Garden Action Team gives volunteers a chance to feel they have purpose and can make a difference, even if their health or disabilities mean it is extremely unlikely they will be able to hold down a paying job. As one of our longest standing volunteers says “*I like doing real work*”.

This year:

- **Eco-therapy** We engaged **478 people at risk of isolation**, or struggling with their physical, mental or economic wellbeing due to multiple factors in **753 green activity sessions**, supported **73 people with complex needs**.
- **Training and Education** We engaged **713 people in direct education or training** this year, one of our core aims.
- **Employment and Long term Volunteering** We supported **17 people into open employment** and **64 into long-term volunteering**.
- The **Garden Action Team** gave **73 people with complex needs** the opportunity to gain real world work experience, providing garden services to real-life customers and building their skills and confidence towards moving into open employment.

Chilli Club / Community Engagement

Our community engagement programme has grown out of the needs of the immediate community surrounding March Street Community Gardens in Stoneyholme, Burnley, especially members of the Chilli Club - our project that rents out raised beds for £2 a year for people in need in the community to grow fruit and vegetables.

This year:

- Chilli Club members devoted **50,000 hours** in maintaining the allotment site.
- We provided **238 growing plots** which helped feed **635 people**.
- Our wider community engagement programme saw us hold **155 community events and workshops**, including highlights like our floristry session, canoeing with the Canal & River Trust and trips to RHS Bridgewater and Tatton Park.
- We developed our community education activities to include ESOL classes and Health and Wellbeing courses for speakers of other languages, with 13 women from the local community either achieving qualifications or participating regularly.
- Our weekly Craft and Chat group that helps people get out of the house who might otherwise struggle - one member says *"coming here inspires me to try new things"*.



Get Grubby

Get Grubby Out of School provides free, fun green activity sessions throughout the school holidays on March Street Community Gardens, as well as trips out to our partner farm and our forest school site in Nelson. This year:

- We helped **90 children** learn about nature, as well as improving their physical and emotional wellbeing and make new friends.
- We ran **29 Get Grubby holiday club sessions** about things like the science of woodlands, bushcraft skills and how to use a saw.

Growing Minds

Our Growing Minds programme provides schools and colleges with bespoke learning experiences, either on their sites or ours based on green activities went from strength to strength this year:

- We engaged **7 schools and colleges, 206 children** and ran **55 sessions** and created or enhanced **5 school green spaces with the help of the Garden Action Team**.
- Our **Mobile Farm** returned, giving children and young people across our partner schools an unique up-close and personal experience of livestock and the opportunity for Q&A with a real farmer.
- We also offered 12 work experience placements to students of all abilities. One of our students said *"this is my favourite lesson ever!"*

INDEPENDENT AND PILOT PROJECTS

Supported Employment Programme

The work we do was supported in large part across the year by our Kickstart trainees, employed through government kickstart scheme:

- We employed **11 young people** between the ages of 18 and 24 who were struggling to gain long term employment through our Supported Employment programme, evolving their interests and skill sets, building confidence and providing the invaluable life experience of working with challenging and diverse groups.
- **7 have since gone on into open employment** in the care industry, the police, teaching, self-employment and into an apprenticeship at PLCF, **1 into long-term volunteering** and **1 will complete the scheme in September 2022**.
- One kickstarter commented that PLCF "gave me the skills to turn my life around and go into my chosen field of work" (see our case studies for more details).

Growing and Countryside Engagement programme

Our Growing and Countryside Engagement programme, helps refugees and asylum seekers settling in Lancashire learn about horticulture and the countryside, so far:

- We have helped **60 refugees and asylum seekers (including 34 children)** explore the local countryside, take part in lambing on our working partner farm and learnt to grow fresh fruit and vegetables.
- Planned activities for the future include a horticulture course and installing container gardens.

Fresh Food Initiative



The Fresh Food Initiative has come a long way from being a small pilot project that helped feed families in need during the first lockdown in March 2020, to having a dedicated growing team of volunteers. This year:

- We produced over **300 kgs of fresh produce** - that's **600 veg bags** - going out to **156 people** through local food banks we work with in Burnley and Pendle.
- Alleviated the ongoing food poverty problem through inspiring and enabling people to grow their own food, connected established food growers with food banks and promoted the use of fresh food through cooking demonstrations.

Walking Group

Our walking group project with the Canal and River Trust was a great way for people to still be able to spend time together and have a chat, especially before restrictions on social interactions were lifted in July 2021.

- **52 people went on 25 walks during the 6-month pilot project**, exploring their local area and local towpaths for free, **improving their physical and mental wellbeing by 94%** along the way.

Age UK

A mere three years after we started "Our Back Garden" project with Age UK, we were finally able to deliver all our sessions (after a tidy up - the back garden grew a lot during the pandemic!) and leave their Nelson day centre with a lovely usable outside space for service users to enjoy with family and friends.

Other

Our work with the British Science Association has continued for a second year, this time focusing on longer term engagement and engaging people traditionally excluded from science with our new woodland site.

General / Specific Groups / Corporate Bodies – In addition to reconnecting with groups like Burnley College, Training 2000, Building Bridges Burnley and New Neighbours, we have forged new relationships with organisations such as Gannow Community Centre, Cadent and Themis. Prince's Trust Pendle helped us get the work done to open up our new forest school site in Nelson and Miller Homes donated us a wonderful wormery to help us make amazing compost!

Conclusions

Like many community organisations, both throughout Lancashire and nationally, this year has been one of recovery in the aftermath of the COVID pandemic. Since restrictions were lifted and we hosted the grand opening of our Eco Community Hub, we have recovered by diversifying our services, extending our training opportunities and experiences, and consolidating our existing services to more than exceed the targets we set in last year's annual report. Whilst we have yet to complete a full cycle with our new monitoring system, but specific monitoring from projects like our walking group showed a staggering 94% increase in people's physical and mental wellbeing as result of their involvement. In conclusion, this year:

- We achieved record levels of in-person connection (made possible by the return to full operation) of both individuals and other organisations, allowing us to provide more of what we know improves people's mental, physical and wellbeing.
- We increased community engagement, cohesion and integration through providing services communities asked for like extended training opportunities, more integration and community events, beginning working with refugees and asylum seekers, and a return to full general operation.
- We improved the economic wellbeing of individuals and communities through increased work providing fresh produce for community food banks, moving a record number of individuals into open employment and providing ongoing opportunities for people on low or limited incomes to improve their skills, general wellbeing and outdoor space to grow their own produce.

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

Case Studies

Our work is about people, not numbers, so sometimes the best way to explain the difference we make to people's lives is through personal stories. Below are three case studies that show the breadth of our work (anonymised to protect people's privacy).

G

G is 19 and lives in Pendle. G joined PLCF on a work placement from one of our training partners in December 2021 as part of an employability course which aimed to progress students onto apprenticeships. G had previously had a trial as a dental nurse, but this experience confirmed that she didn't want to pursue this as a career. G was given the opportunity to join Pennine Lancashire Community Farm for work experience on an initial 2-week placement, soon got into the stride of community gardening work and decided that horticulture was the career path for her.. After the first 2 weeks, G opted to extend her placement and went on to complete 6 weeks in total. During this time her confidence grew alongside her skills and knowledge of horticulture. She completed a bespoke selection of AQA certified units as a record of her achievement. Since her placement, G has been seeking an apprenticeship in horticulture and has also reconnected with PLCF to undertake a City & Guilds Practical horticulture course, as well as honing her practical skills by engaging with the Garden Action Team.

J

J is in his 60s and lives in Burnley. J is visually impaired and has mobility issues, but also a keen interest in plants and time to give as a volunteer with PLCF. J particularly enjoys seed sowing and potting on plants, a job which he has become an expert at. Most of the plants that we rear at PLCF originated from J's green fingers. These plants go on to be planted around our sites, many of them are food crops and are an integral part of our Fresh Food Initiative. J was over the moon to learn that the food that he helps produce goes to a food bank located in the heart of his very own community, giving him the fulfilling sense of providing for his neighbours.

D

D is 20 and lives in Blackburn. D came on board PLCF as a Kickstart trainee in March 2021. D had faced several challenges, including substance misuse, and was looking for a fresh start and a pathway into long term employment. During his placement, D discovered he had a natural talent for support work and an empathy for others in difficult situations. PLCF's comprehensive training plan, with compulsory qualifications in Mental Health First Aid and Health and Safety, boosted D's employability and allowed him to create a CV to be proud of. On completing his kickstart programme, D was able to secure a full-time position as a support worker for adults with complex needs. Fast forward to the current day and we see D on a regular basis here at Community Farm - albeit now as a trained and experienced support worker for some of our volunteers.



Future plans

Moving forwards, we have the following aims and objectives for the financial year April 2022 to March 2023:

- Improve our responsiveness to the social and cultural climate and community needs in East Lancashire by shifting our services to reflect this, while staying true to our core values. Including:
 - Increased variety of training, giving people the opportunity of “levelling up” in their own lives;
 - Creating services that expand and improve people’s lived experience, especially those often excluded from feeling part of and able to make a difference in their communities;
 - Specifically focus on new opportunities in walking/alternative exercise activities, community education and extending opportunities in Pendle.
- Consolidating the past year’s successes in terms of the following projects:
 - Growing Minds and out-of school opportunities, including Get Grubby;
 - Supported Employment programme;
 - Community engagement and our Growing and Countryside Engagement programme;
 - Relationship building/networking with other organisations and building our public profile.
- Improving our core operational sites to reflect the huge dedication of volunteers and the wider impact it has on the wider community.
- Achieve significant funding targets to ensure the continued success of PLCF (including our income from schools contracts and other trade-based income) over the next year and years to come.

FINANCIAL REVIEW



Overview

This year we have been able to continue to operate from a position of financial security due to a large number of ongoing funding from a wide range of trusts and grant making bodies. In addition, we have received income from school contracts, private and corporate giving, all of which leaves us in a more positive financial position. This year we had a deficit on unrestricted funds, before transfers, of £3,635, and surplus after transfers of £175,582 but this includes the release of restricted funds invested in fixed assets of c£119k.

Risk management

We have considered the risks facing the charity, financially and otherwise, comprehensively reviewed our policies and procedures and put in place appropriate policies to mitigate those risks, including the lingering 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, East Lancashire Clinical Commissioning Group, Green Dreams, Community Foundation, Burnley Council, Cooperative, Lancashire County Council, European Social Fund through Workers Education Association, 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 c118k based on 2022/23 budget. The free reserves at the year end were £143,351.

Covid 19

As for many, the recovery period from the COVID 19 pandemic has been slow with a number of false starts and the after effects remain. Over the next year, the Board of Trustees will continue to monitor and respond to any financial implications resulting.

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.

**PENNINE LANCASHIRE COMMUNITY FARM
TRUSTEES' ANNUAL REPORT
FOR THE ENDED YEAR MARCH 31 2022**

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 Tom Wilkinson (Business 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 corporate giving. We have also started to enhance our partnership with a number of other organisations 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 – Chairperson

Date:

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF PENNINE LANCASHIRE COMMUNITY FARM
FOR THE YEAR ENDED MARCH 31 2022**

I report to the charity trustees on my examination of the accounts of the charity for the year ended March 31 2022 which are set out on pages 13 to 23.

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

HGA Accountants & Financial Consultants Ltd
t/a Chittenden Horley Ltd -Chartered Accountants:

The Wesley Centre
Royce Road
Manchester
M15 5BP



**PENNINE LANCASHIRE COMMUNITY FARM
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED MARCH 31 2022**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Incoming resources from generated funds:					
Donations	2	6,146	49,544	55,690	75,595
Charitable activities	3	5,188	125,730	130,918	290,176
Investment income - bank interest		609	-	609	1,000
Other income	4	-	-	-	786
TOTAL INCOME		<u>11,943</u>	<u>175,274</u>	<u>187,217</u>	<u>367,557</u>
EXPENDITURE					
Expenditure on charitable activities	5	15,578	216,455	232,033	164,776
TOTAL EXPENDITURE		<u>15,578</u>	<u>216,455</u>	<u>232,033</u>	<u>164,776</u>
NET INCOME/(EXPENDITURE) BEFORE TRANSFERS		(3,635)	(41,181)	(44,816)	202,781
Transfers between funds		<u>179,218</u>	<u>(179,218)</u>	<u>-</u>	<u>-</u>
NET MOVEMENT IN FUNDS		175,583	(220,399)	(44,816)	202,781
TOTAL FUNDS BROUGHT FORWARD		<u>157,057</u>	<u>396,045</u>	<u>553,102</u>	<u>350,321</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>332,640</u></u>	<u><u>175,646</u></u>	<u><u>508,286</u></u>	<u><u>553,102</u></u>

The notes on pages 15 to 23 form part of these financial statements.

**PENNINE LANCASHIRE COMMUNITY FARM
BALANCE SHEET AS AT MARCH 31 2022**

	Notes	2022 £	2022 £	2021 £	2021 £
FIXED ASSETS					
Tangible Assets	8		189,289		186,055
CURRENT ASSETS					
Debtors	9	15,732		59,821	
Cash at Bank and in Hand		<u>328,729</u>		<u>334,164</u>	
		344,461		393,985	
CREDITORS					
Amounts falling due in one year	10	<u>25,464</u>		<u>26,938</u>	
NET CURRENT ASSETS			<u>318,997</u>		<u>367,047</u>
NET ASSETS			<u>508,286</u>		<u>553,102</u>
FUNDS					
Unrestricted	11		332,640		157,057
Restricted	11		<u>175,646</u>		<u>396,045</u>
TOTAL FUNDS			<u>508,286</u>		<u>553,102</u>

Approved by the Board and authorised for issue on:

And signed on their behalf by:

Lenora Priestley – Chairperson

The notes on pages 15 to 23 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 where 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 5% 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 cash flows

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

PENNINE LANCASHIRE COMMUNITY FARM
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2022

2 DONATIONS	2022			2021		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Revenue Grants:	£	£	£	£	£	£
Lord Barnby's Foundation	-	-	-	-	-	-
HMRC - CJRS	356	-	356	57,851	-	57,851
Burnley BC - covid funding	-	-	-	8,690	-	8,690
ESFA Apprenticeship	1,500	-	1,500	-	-	-
Kickstart staff grant	-	42,044	42,044	-	-	-
Kickstart training grant	-	7,500	7,500	-	4,500	4,500
T2000 training	2,000	-	2,000	-	-	-
Donations - Building Project	-	-	-	-	4,000	4,000
Donations - general	2,290	-	2,290	554	-	554
	<u>6,146</u>	<u>49,544</u>	<u>55,690</u>	<u>67,095</u>	<u>8,500</u>	<u>75,595</u>

	2022			2021		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
3 INCOME FROM CHARITABLE ACTIVITIES						
<i>Project grants</i>						
Big Lottery - Reaching Communities	-	106,603	106,603	-	106,603	106,603
Awards for All	-	-	-	-	10,000	10,000
British Association Community Leade	-	1,147	1,147	-	-	-
British Science Association	-	-	-	-	2,000	2,000
Children in Need	-	-	-	-	4,254	4,254
Canal and River Trust	-	-	-	-	4,560	4,560
Community Foundation for Lancashire	-	-	-	-	-	-
Fresh Food Initiative	-	-	-	-	15,418	15,418
Step Programme	-	-	-	-	-	-
Church Urban Fund	-	-	-	-	2,000	2,000
Co-op Fresh Food	-	1,807	1,807	-	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
Green Dreams		14,765	14,765	-	-	-
LCC - Refuge project		-	-	-	5,000	5,000
South Ribble Council	-	-	-	-	1,963	1,963
Tudor Trust	-	-	-	-	31,000	31,000
WEA	-	1,408	1,408	-	18,393	18,393
	-	125,730	125,730	-	260,617	260,617
<i>Fees</i>						
School sessions	700	-	700	3,184	-	3,184
Gardening sessions	4,075	-	4,075	3,875	-	3,875
Other earned income	413	-	413	-	-	-
	5,188	-	5,188	7,059	-	7,059
<i>Building project</i>						
Lancashire Environmental Fund	-	-	-	-	22,500	22,500
	-	-	-	-	22,500	22,500
Total	5,188	125,730	130,918	7,059	283,117	290,176

2022			2021		
Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
£	£	£	£	£	£
4 OTHER INCOME					
Disposal of fixed assets	-	-	786	-	786
	-	-	786	-	786

5 EXPENDITURE

Direct costs

Staff costs	594	177,268	177,862	75,359	60,660	136,019
Freelance staff	849	4,303	5,152	767	5,116	5,883
Other operational costs	-	18,775	18,775	-	6,479	6,479
Transport	-	3,685	3,685	195	1,568	1,763
Equipment	908	-	908	-	2,498	2,498
Marketing and publicity	67	19	86	133	1,148	1,281
Loss on disposal of fixed assets	3,585	-	3,585			
Depreciation	2,430	3,411	5,841	1,929	-	1,929
Premises costs	4,806	500	5,306	105	2,600	2,705

Support and governance costs

Insurance	3,789	-	3,789	2,668	-	2,668
Office costs & other costs	4,224	-	4,224	1,201	-	1,201
Professional fees	2,820	-	2,820	2,350	-	2,350
Charged to restricted funds	(8,494)	8,494	-	(6,142)	6,142	-

Total expenditure	15,578	216,455	232,033	78,565	86,211	164,776
Allocated to costs of raising funds	-	-	-	-	-	-
Costs of charitable activities	15,578	216,455	232,033	78,565	86,211	164,776

6 STAFF INFORMATION

a Staff costs

	2022	2021
	£	£
Salaries and wages	167,212	127,104
Employer's pension contributions (money purchase scheme)	5,166	4,931
Employer's NI contributions	5,484	3,984
	177,862	136,019

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	66,769	61,499
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c Average number of employees

The average number of employees was as follows:-

	number	number
Charitable	9	8
Administration	1	1
	10	9

7 NET INCOMING RESOURCES AFTER TRANSFERS

	2022	2021
	£	£
This is stated after charging/(crediting):		
Accountant/Independent examiner's fees		
Report	810	800
Accountancy	1,690	1,670
Depreciation charged on fixed assets	5,841	1,929
Trustees' remuneration & expenses	-	-

8 TANGIBLE FIXED ASSETS

	Building	Plant & Machinery	Community Garden	Equipment	Motor Vehicles	Total
Cost	£	£	£	£	£	£
As at April 1 2021	170,653	1,859	98,008	6,615	3,950	281,085
Additions	10,794	-	-	1,866	-	12,660
Disposals	-	(1,859)	(29,761)	(3,665)	-	(35,285)
As at March 31 2022	181,447	-	68,247	4,816	3,950	258,460
Depreciation						
As at April 1 2021	-	1,682	85,002	4,790	3,556	95,030
Provided	5,181	-	-	660	-	5,841
Disposals	-	(1,682)	(26,786)	(3,232)	-	(31,700)
As at March 31 2022	5,181	-	58,216	2,218	3,556	69,171
Net Book Value						
As at March 31 2022	176,266	-	10,031	2,598	394	189,289
As at March 31 2021	170,653	177	13,006	1,825	394	186,055

	2022	2021
	£	£
9 DEBTORS		
Income receivable	14,851	58,952
Prepayments	881	869
	15,732	59,821

10 CREDITORS falling due within one year

Accruals	20,962	23,452
Social security and other taxes	4,502	3,486
	25,464	26,938

Total Funds

22

11 STATEMENT OF FUNDS (continued)

Transfers

The trustees have reviewed the balances brought forward on restricted funds and where the terms and conditions of the funds have been met and there are no continuing obligations or restrictions the funds have been released to unrestricted funds by means of

During the year The Big Lottery - Reaching Communities financed the purchase of fixed assets and a transfer to unrestricted funds has been made to account for this.

Restricted funds

Big Lottery - Reaching Communities	Towards Step Programme and Get Grubby Out of School Project
British Science Association	British science week 2022.
Co-op Fresh Food	Fresh food initiative
Green Dreams	Towards project costs 22/23.
Esmeé Fairbairn	Programme of Eco Therapy activities targeted towards adults with disabilities.
LCC Refugee Project	Work with refugees - Growing and Countryside engagement programme.
Tudor Trust	Towards development costs in Nelson.

These funds are expected to be utilised in 2022/23

12 ANALYSIS OF COMPANY NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total £
<i>Fund balances at March 31 2022 are represented by:-</i>			
Tangible fixed assets	69,834	119,455	189,289
Current assets	168,815	175,646	344,461
Current liabilities	(25,464)	-	(25,464)
	<u>213,185</u>	<u>295,101</u>	<u>508,286</u>
<i>Fund balances at March 31 2021 are represented by:-</i>			
Tangible fixed assets	66,600	119,455	186,055
Current assets	121,169	272,816	393,985
Current liabilities	(26,938)	-	(26,938)
	<u>160,831</u>	<u>392,271</u>	<u>553,102</u>

13 TAXATION

As a CIO, the charity is entitled to claim annual exemption from UK corporation tax.

14 CAPITAL COMMITMENTS

There were no capital commitments authorised and contracted for at the end of the year (2021 £Nil).

15 RELATED PARTY TRANSACTIONS

There were no related party transactions that are required to be disclosed in either year.