

PENNINE LANCASHIRE COMMUNITY FARM  
TRUSTEES' ANNUAL REPORT  
FOR THE ENDED YEAR MARCH 31 2023

PENNINE LANCASHIRE  
COMMUNITY FARM

Charitable Incorporated Organisation  
registered in England: 1169862

## **PENNINE LANCASHIRE COMMUNITY FARM (a Charitable Incorporated Organisation 1169862)**

### **ANNUAL REPORT AND FINANCIAL STATEMENTS FOR**

**THE YEAR ENDED MARCH 31 2023**



PENNINE LANCASHIRE COMMUNITY FARM (a Charitable  
Incorporated Organisation 1169862)

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR

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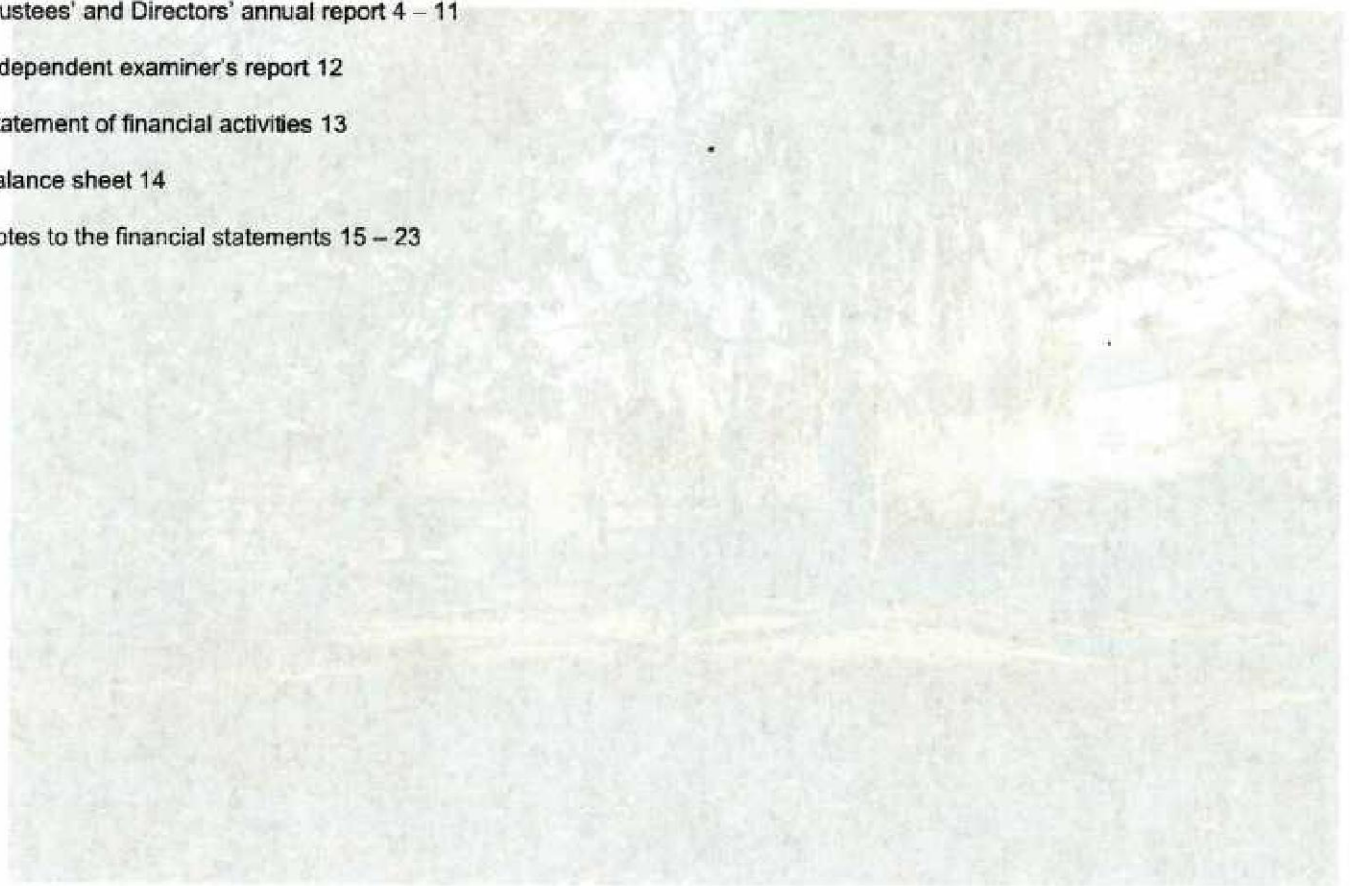
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THE YEAR ENDED MARCH 31 2023





## Chair's Foreword



The year started sadly when we saw Lenora step down as chairperson, a post she had held for eight years. It was during her tenure we saw the charity grow from strength to strength. I'm sure you'll all join me in thanking her for all her hard work and commitment. I have large shoes to step into.

I've been involved with PLCF for around ten years, firstly while working with The Prince's Charities, then as a committee member and now as chair, where has the time gone?

During the year we've been recognised across Lancashire for the work we do, and although we haven't been outright winners, we have received highly commended awards, a wonderful testament to everybody involved here at the charity.

We've had a busy year with lots of new activities, while continuing to grow in others. The Wildflower Meadow at Blacko has been a huge success with an abundance of wildlife and wildflowers being seen, thanks to Tom and Paul for their work. Because of our success, we also now have funding to develop edible hedgerows at the site. Arron has worked hard to create the storage shelves in the wellbeing room. Ruth and Helen have been working hard developing the community coppice on the site at March Street, while Rana has been working with Lancashire Adult Learning delivering ESOL and Basic First Aid courses. And I must mention Maddie and Jakera working away in the background supporting the team. I'd like to thank the team all for their hard work and support over the last twelve months.


The Fresh Food Initiative continues to thrive, 1 and a half tonnes of fresh produce has been grown and donated to local food banks. We have developed a new activity, 'Cooking With Kindness', everybody has been involved with this, but we couldn't do it without our volunteers who have grown, harvested, prepared and served meals to six groups.

There has been success with two of our Kickstarters moving into apprenticeships this year. We wish all our Kickstarters success as they continue to grow and learn new skills.

Finally, it was with sadness that Geoff announced his retirement from our Nelson site. Geoff has been a fantastic advocate of 'green wellbeing' and has left a strong legacy on the site. We all wish him a long and happy retirement.

As we start a new year I know we all face challenges, everybody's feeling the pinch from the cost of living rises and the fuel crisis, resulting in greater competition for grants. I know that the charity will flourish with the ongoing commitment of the committee, staff and volunteers, all of whom I'd like to thank for all their hard work and support of PLCF.

Barbara Trencher - Chairperson

  
13/9/23.

**PENNINE LANCASHIRE COMMUNITY FARM  
TRUSTEES' ANNUAL REPORT  
FOR THE ENDED YEAR MARCH 31 2023**

**TRUSTEES**

Mrs Jackie Flynn  
Ms Bea Foster  
Mr Richard Hoyle  
Mr George Killeen  
Mr David Knowles  
Mrs Muhiba Mustaybasic  
Mrs Jane Wood  
Mrs Reba Roy  
Mrs Rubina Walker  
Mr Peter Farrell  
Mrs Lindsay Williams  
Mr Phillip Smith  
Mr John Alpe

**OFFICE HOLDERS**

Chair Mrs Barabara Trencher  
Treasurer Mr Phillip Smith  
Secretary Mr Andrew Hitchon

**KEY STAFF**

Finance Manager Helen Clark  
Operations Manager Thomas Wilkinson

**REGISTERED ADDRESS**

Eco Community Hub  
Burleigh Street  
Burnley  
Lancashire BB12 0DU

**INDEPENDENT EXAMINERS  
& ACCOUNTANTS**

Stacy Mason FCCA  
HGA Accountants & Financial Consultants Ltd  
Hyde Park House  
Cartwright Street, Hyde, SK14 4EH

**BANKERS**

Co-operative bank Plc  
Skelmersdale  
PO Box 250



**PENNINE LANCASHIRE COMMUNITY FARM  
TRUSTEES' ANNUAL REPORT  
FOR THE ENDED YEAR MARCH 31 2023**

The trustees present their annual report together with the financial statements of the charity for the period ended March 31 2023.

## 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:

- 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.
- 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 REPORT

### Overview

Having reopened our services after the pandemic in 2021-22, we resumed our projects and piloted new initiatives. The year 2022-23 has seen PLCF build on this foundation, developing our sites, diversifying our activities and optimising our new and existing projects.



Almost **1200 people** were engaged in our activities across **24 different sites** in Burnley and Pendle. Many of our volunteers continued to attend regularly, while we welcomed new faces and collaborated with lots of people from other organisations on one off projects, work placements and through our Garden Action service. The sum of their time spent working with us was a staggering **15923 volunteer hours**, representing a value of **£761,043**.

Our expansion has seen our number of **partner organisations grow to over 100**, thus improving our reach and influence in Burnley and Pendle while bringing about new opportunities to collaborate. Our offering of work experience for students from high school to PHD level has brought fresh energy and ideas into our organisation, a total of **42 students spent 1438 hours on placement** with us. Hopefully their time

with us will make a positive impact on their future careers and in turn society, furthering awareness and practice of green activities for wellbeing and sustainability.

### General Update and Celebrations

Our Eco-Community Hub continues to bustle with activity, hosting cooking, crafting, wellbeing and educational sessions on a weekly basis, alongside events such as community meetings, free 3 course meals and our hugely popular Christmas party.



Thanks to the work of our second batch of Occupational Therapy students from UCLAN, our wellbeing room is now functional and complete with comfy seating, a wildflower mural, tactile wall and resource shelves. This multifunctional space serves as a quiet place to relax, pray, have 1:1 sensitive conversations or to help people calm down if overwhelmed. Our resource shelves have a variety of items available for our volunteers to borrow, ranging from warm clothing to books and crafting equipment.

Our impact has been recognised both locally and regionally with nominations for awards. We were highly commended as 'green energy champions' in Burnley's Above and Beyond awards and we came runner's up in the prestigious Radio Lancashire Make a Difference awards which also gave us exposure through airtime on the radio and an online video.

During the year we made the innovative move to operate under a shared leadership model to optimise the functioning of the organisation, with Tom Wilkinson heading up the operational side of the charity, including projects, site management and increasing income from trade and Helen Clark heading up finance, fundraising, strategy and safeguarding. Together with the dedication of our staff team we hope this continues to develop and strengthen with experience, enriching our sessions and services and ensuring the future of the organisation. Thanks to their hard work and natural talent, we were able to progress the careers of two young people, with our final Kickstart placement moving into a horticulture apprenticeship with us and our admin apprentice (also previously on Kickstart placement) becoming a permanent member of staff.

This year's Big Trip was our first visit to the royal Lancashire agricultural show in Ribchester. We took **86 people** from our communities to the show where they experienced live farm animals, machinery, local crafts, a bonsai display and tasted a great variety of locally produced food.

## 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 into employment or long-term volunteering depending on their needs. This year:



- **Eco Therapy** – We engaged **252 people at risk of isolation** or struggling with their physical, mental or economic wellbeing due to multiple factors in **617 green activity sessions** and supported **48 people with complex needs**.

- **Training and Education** - We engaged **598 people in direct education or training over 470 sessions** this year, furthering one of our core aims.

- **Employment and Long term Volunteering**  
We supported **11 people into open employment** and **86 into long-term volunteering**.

- **The Garden Action Team** gave **17 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 Chilli Club and community engagement programme provides the local community in Stoneyholme with access to green space and the opportunity to rent raised beds to grow fresh food to supplement their diets. Our bed rental scheme was fully subscribed in 2022-23, with 125 people renting beds on our site for the small fee of £2 per year.

This year:

- We held **71 community engagement sessions**, including our craft club, raised bed maintenance and community consultation meetings.
- We ran **5 trips** including a day out to the Chorley flower show for inspiration.
- We hosted **23 ESOL classes** (English speaking for other languages), **attended by 31 people**.



## 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 and allotment site in Nelson.



This year:

- We helped **73 children** learn about nature, as well as improving their physical and emotional wellbeing and make new friends.
- We ran **33 Get Grubby holiday club sessions** about things like farming, nature, bushcraft skills and upcycling.

### Growing Minds

Our Growing Minds programme provides schools and colleges with bespoke learning experiences, either on their sites or ours subject to their preference. The

weekly activities are designed with the needs of the school and students in mind and tailored their curriculum if desired. Typically the sessions cover gardening, forest school, nature and environmental education. They are also a means for the school to upgrade their outdoor spaces thanks to the regular maintenance and consultation provided by our team. This project has seen huge growth this year, with almost **500 children engaged over nearly 300 sessions**.

This year:

- We engaged **7 schools and colleges, 489 children**, ran **284 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 offered **42 work experience placements** to students of all abilities. One student gave feedback saying "it was a great experience, working with new people and helping out."



### Fresh Food Initiative

The Fresh Food Initiative continues to expand, adding more growing space, training more volunteers and harvesting greater weights and varieties of food, and the addition of our **Cooking with Kindness** project after a hugely successful pilot project with Lancashire MIND. Cooking with Kindness provides a monthly 3 course meal in our Eco-Hub turned restaurant, free of charge for up to 50 people facing food poverty. The range of destinations for our fresh produce has also grown, allowing more people to access our nutritious, seasonal food.





**PENNINE LANCASHIRE COMMUNITY  
FARM TRUSTEES' ANNUAL REPORT  
FOR THE ENDED YEAR MARCH 31 2023**

This year:

- We produced almost **1.5 tonnes of fresh produce** going out to **580 people** through the local food banks we work with in Burnley and Pendle including Community Grocery, Age UK and Pendle Food For All..
- Our produce contributed to our cooking with kindness free meal events, with nutritious recipes that had been designed around our seasonal crops.
- We held **2 Cooking with Kindness events, 18 sessions to prepare, plan and deliver and engaged 61 people**, as well as securing additional funding to continue into 2024 to 2025.



**Wild Things**



In May 2021 we were successful in securing funding for a new project, Wild Things – a wildflower meadow restoration. This project builds on our relationship with Briercliffe farm to further increase access to and understanding of our surrounding rural areas. Project activities include aspects such as scything, seeding the meadow, wildflower identification and monitoring of species found in the area. In Autumn the seeds were hand sown by groups of our volunteers over the space of a week. Over winter we held several plug planting days to supplement the seed. In October 16 people (staff and key volunteers) were taught to use and maintain a scythe ahead of the next year's mowing. **In total 66 people engaged over 15 sessions.**



**INDEPENDENT AND PILOT PROJECTS**

**Community Coppice**

Another new project this year, our Community Coppice is a step forward in our sustainable approach to site maintenance, development and craft production. Using materials harvested from locally grown trees we will move towards replacing our traditional timber edged



beds and paths to woven edges. In addition to this we have dedicated an area of march street community garden to become our coppice, this has been planted with suitable trees and will provide materials for maintenance and crafts for years to come. Our volunteers and community members have the opportunity to attend training sessions where they learn the skills to use coppice materials. So far we have held **1 training session and introduction to coppicing, with 42 people in attendance** with more planned for 2023-24.

#### General / Specific Groups / Corporate

May 2022 saw the beginning of a service level agreement with Pendle Leisure Trust to coordinate the activities and sessions of its Good Life Project – a therapeutic horticulture project aimed to combat social isolation. Our assistance has helped to ensure this much needed project has maintained its services and with much common ground in our core aims our organisations have mutually benefited from this partnership.

Building on our partnership with UCLAN we began hosting placements for general medical students. Work has been ongoing with Princes Trust, hosting work experience and team challenge events for both the Burnley and Pendle teams. We also welcomed apprentices of national company Chubb Fire Services to our Garden Able site where they completed 4 full days of project work helping to create new raised beds and pathways.

Our Garden Action Team began working on developing a garden for another local charity, Team Rise as part of their move to a new premises. We also produced a design for Salterforth parish council to develop a community allotment on a derelict site. Both of these examples highlight our support of other community groups to move towards a more sustainable future.



#### Conclusions

Having overcome the challenge of reopening post pandemic in 2021-22, we have continued to operate our core programmes to a high standard whilst piloting new and exciting projects that all relate to our longstanding key aims.. Furthermore, the Eco-Community Hub is serving as a wonderful facility and is proving evermore useful as we continue to develop it.

Our work with education and training is flourishing, we now work with students of all academic levels, from Nursery through to PHD. This has provided a platform for our work to influence both sustainability and cohesion in our local communities and beyond.

- We improved the economic wellbeing of individuals and communities through more fresh produce for community food banks, continuing to support 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.
- We increased community engagement, cohesion and integration through our ongoing services such as training opportunities, community events and exciting day trips.
- We have furthered our relationships with several of our partners including schools, other local charitable organisations and local government. The strength of these partnerships is mutually beneficial and serves to improve our longer-term stability and sustainability.

#### 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).

**J is 75 years old and lives in Pendle.** She has been volunteering at GardenAble since it began. J has some mobility issues which require the use of crutches or a mobility scooter, because of this, she spends a lot of time sowing seeds, potting on and weeding. J feels that this has had a really positive impact on her physical and mental health. J says that





some days she wakes up feeling depressed and the best way to deal with that is spending time with the team at GardenAble. She loves

the company and says the volunteers are so good to her, checking if she needs any help carrying compost and pots. She says it is a fantastic feeling knowing she has helped provide fresh produce to nearly six hundred people.



**L is 37 years old and lives in Padiham.** She has a learning disability. L has volunteered with us for almost 8 years and has never missed a single day. She attends every Thursday session with a can-do attitude and a drive to learn. In the past year, L has really branched out with her knowledge and confidence, attending scything workshops, wildflower workshops and even attending sessions at other community gardens on her own. Her favourite time of year is when we get to go lambing at Paul's farm, she has a very keen interest in animals and is now very experienced at looking after them. She is confident and assists other volunteers when handling lambs. L says her Thursdays at PLCF are her favourite days in the week and she is glad she has met so many people

who treat her well and help her to learn.

**N is 29 and lives in Pendle.** N has a learning difficulty and a speech impediment. N has volunteered at our site in Nelson for 6 years. N attends three times a week every week and is always keen to help out at events. In his years at GardenAble, N has helped provide gardening services to the public, learned a lot about growing fresh food and helped to build large projects around the site. N says his favourite things about PLCF are working together as a group, being part of a team, learning new things and making friends. N has taken on extra responsibilities at GardenAble at the weekends, helping to feed the chickens and water plants in the summer. This has helped him to boost his confidence to new heights.



#### **FUTURE PLANS**

Moving forwards, we have the following aims and objectives for the financial year April 2023 to March 2024.

As always, we are looking to improve our responsiveness to the social and cultural climate and community needs of East Lancashire by shifting our services to reflect this, while staying true to our core values.

Including:

- Provide a diverse 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 food poverty, sustainability, green skills, accessing nature and community education.



We also want to build on last year's successes in terms of the following projects:

- Growing Minds and out-of school opportunities, including Get Grubby;
- Fresh Food Initiative (and Cooking with Kindness)
- Community Coppice and Wild Things, traditional countryside crafts for a sustainable future
- Relationship building and networking with other organisations to further improve our public profile.

**Key priorities for the organisation over the coming year will be:**

- Improving our core operational sites to optimise our provision for efficient operation and securing trade-based income, as well as reducing anti-social behaviour/vandalism for the good of our communities.
- To build relationships with local businesses and optimise free sourcing of materials and equipment and increase our green credentials through energy saving measures to reduce overheads.
- Moving towards a goal of achieving 50% of our income to be from trade-based initiatives and 50% from traditional funding and long term-relationships with local businesses to ensure the sustainability and continued success of PLCF in a climate where grants from funding are increasingly competitive, over the next year and years to come.



## FINANCIAL REVIEW

### Overview

This year we have been able to largely 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. However, in the coming year as existing funding relationships conclude, there will be a need to secure significant new funding, though strides have already been taken towards this goal. This year we had a deficit on unrestricted funds, before transfers, of £11,666, and surplus after transfers of £7,494.

### Risk management

We have considered the risks facing the charity, financially and otherwise, reviewed our policies and procedures and put in place appropriate policies to mitigate those risks, including the lingering impact of the Cost of Living crisis and climate crises.

### 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, Green Dreams, Cooperative, Lancashire County Council, Christal, Power to Change, Farming in Protected Landscapes, Tudor Trust and British Science Week. Without the support of these organisations we would not be able to provide key Pennine Lancashire Community Farm services and many thanks are owed to each and every one.

We have grown our trade-based income through the provision of contracts with educational institutions, including work placements and green learning sessions, gardening services, and managing other organisations' green spaces.

### Investment policy and review

We do not have any long term investments. Any surplus funds are placed on deposit with a UK clearing bank(s) 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 (including £10000 towards repair/transfer of the Ecohub building), which would give a figure of c£126,580 based on the 2022/23 budget. The free reserves at the year end were £144,851.

### Cost of Living Crisis

As for many, the cost of living crisis has put additional pressures on the charity, particularly with rising energy prices and more people needing its help than ever before. 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 corporate body 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. This is the common practice to allow for effective meetings, however, there is no limit to the number of trustees a CIO may appoint.



**PENNINE LANCASHIRE COMMUNITY  
FARM TRUSTEES' ANNUAL REPORT  
FOR THE ENDED YEAR MARCH 31 2023**

**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, must not be less than three members (including the honorary officers), but ideally at least seven members, administers the Charity and meets as necessary. The day to day operations of the Charity are the responsibility of Helen Clark (Finance Manager) and Tom Wilkinson (Operations 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.

**Cooperation 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 service-based income. We have continued 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:

A handwritten signature in black ink, appearing to read 'Barbara Trencher'.

Barbara Trencher – Chairperson

Date: 13/9/23.



**INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF PENNINE LANCASHIRE COMMUNITY  
FARM FOR THE YEAR ENDED MARCH 31 2023**

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.

*Stacy Mason*

Stacy Mason FCCA

HGA Accountants & Financial Consultants Ltd  
t/a Chittenden Horley Ltd -Chartered Accountants:  
Hyde Park House  
Cartwright Street  
SK14 4EH

Date: 12<sup>th</sup> December 2023





PENNINE LANCASHIRE COMMUNITY FARM  
STATEMENT OF FINANCIAL  
ACTIVITIES FOR THE YEAR ENDED MARCH 31 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>Incoming resources from generated funds:</b>					
Donations	2	1,143	15,978	17,121	55,690
Charitable activities	3	35,434	130,150	165,584	130,918
Investment income - bank interest		1,184	-	1,184	609
Other income	4	-	-	-	-
<b>TOTAL INCOME</b>		<b>37,761</b>	<b>146,128</b>	<b>183,889</b>	<b>187,217</b>
<b>EXPENDITURE</b>					
Expenditure on charitable activities	5	49,427	179,810	229,237	232,033
<b>TOTAL EXPENDITURE</b>		<b>49,427</b>	<b>179,810</b>	<b>229,237</b>	<b>232,033</b>
<b>NET INCOME/(EXPENDITURE) BEFORE TRANSFERS</b>		<b>(11,666)</b>	<b>(33,682)</b>	<b>(45,348)</b>	<b>(44,816)</b>
Transfers between funds		19,160	(19,160)	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>7,494</b>	<b>(52,842)</b>	<b>(45,348)</b>	<b>(44,816)</b>
<b>TOTAL FUNDS BROUGHT FORWARD</b>		<b>332,640</b>	<b>175,646</b>	<b>508,286</b>	<b>305,505</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>340,134</b>	<b>122,804</b>	<b>462,938</b>	<b>260,689</b>

Approved by the Board and authorised for issue on:

And signed on their behalf by:



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



**PENNINE LANCASHIRE COMMUNITY  
FARM BALANCE SHEET AS AT MARCH 31  
2023**

	Notes	2023 £	2023 £	2022 £	2022 £
<b>FIXED ASSETS</b>					
Tangible Assets	8		189,118		189,289
<b>CURRENT ASSETS</b>					
Debtors	9	6,492		15,732	
Cash at Bank and in Hand		286,538		328,729	
		<u>293,030</u>		<u>344,461</u>	
<b>CREDITORS</b>					
Amounts falling due in one year	10	<u>19,210</u>		<u>25,464</u>	
<b>NET CURRENT ASSETS</b>			<u>273,820</u>		<u>318,997</u>
<b>NET ASSETS</b>			<u>462,938</u>		<u>508,286</u>
<b>FUNDS</b>					
Unrestricted	11		340,134		332,640
Restricted	11		122,804		175,646
<b>TOTAL FUNDS</b>			<u>462,938</u>		<u>508,286</u>



**PENNINE LANCASHIRE COMMUNITY FARM  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31 2023**

**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 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.



**PENNINE LANCASHIRE COMMUNITY FARM**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED MARCH 31 2023**

**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 2023**

2 DONATIONS	2023			2022		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Revenue Grants:	£	£	£	£	£	£
Lord Barnby's Foundation	-	-	-	-	-	-
HMRC - CJRS	-	-	-	356	-	356
Burnley BC - covid funding	-	-	-	-	-	-
ESFA Apprenticeship	-	-	-	1,500	-	1,500
Kickstart staff grant	-	12,978	12,978	-	42,044	42,044
Kickstart training grant	-	3,000	3,000	-	7,500	7,500
T2000 training	-	-	-	2,000	-	2,000
Donations - Building Project	-	-	-	-	-	-
Donations - general	1,143	-	1,143	2,290	-	2,290
	1,143	15,978	17,121	6,146	49,544	55,690



PENNINE LANCASHIRE COMMUNITY FARM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2023

	2023			2022		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
<b>3 INCOME FROM CHARITABLE ACTIVITIES</b>						
<i>Project grants</i>						
Big Lottery - Reaching Communities	-	109,801	109,801	-	106,603	106,603
Christal	-	3,000	3,000	-	-	-
British Association Community Leade	-	-	-	-	1,147	1,147
Farming in protected landscapes	-	-	-	-	-	-
Children in Need	-	-	-	-	-	-
Canal and River Trust	-	-	-	-	-	-
Community Foundation for Lancashir	-	-	-	-	-	-
Fresh Food Initiative	-	3,000	3,000	-	-	-
Step Programme	-	-	-	-	-	-
Farming in protected landscapes	-	4,349	4,349	-	-	-
Co-op Fresh Food	-	-	-	-	1,807	1,807
Community Business Fund	-	-	-	-	-	-
Power to Change	-	10,000	10,000	-	-	-
East Lancashire CCG	-	-	-	-	-	-
Esmeé Fairbairn	-	-	-	-	-	-
Green Dreams	-	-	-	-	14,765	14,765
LCC - Refuge project	-	-	-	-	-	-
South Ribble Council	-	-	-	-	-	-
Tudor Trust	-	-	-	-	-	-
WEA	-	-	-	-	1,408	1,408
	-	130,150	130,150	-	125,730	125,730
<i>Fees</i>						
School sessions	11,329	-	11,329	700	-	700
Gardening sessions	9,750	-	9,750	4,075	-	4,075
Other earned income	14,355	-	14,355	413	-	413
	35,434	-	35,434	5,188	-	5,188
<i>Building project</i>						
Lancashire Environmental Fund	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Total</b>	<b>35,434</b>	<b>130,150</b>	<b>165,584</b>	<b>5,188</b>	<b>125,730</b>	<b>130,918</b>



**PENNINE LANCASHIRE COMMUNITY FARM**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2023**

	2023			2022		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>5 EXPENDITURE</b>						
<b>Direct costs</b>						
Staff costs	40,268	137,806	178,074	594	177,268	177,862
Freelance staff	200	5,798	5,998	849	4,303	5,152
Other operational costs	2,515	18,218	20,733	-	18,775	18,775
Transport	1,295	2,182	3,477		3,685	3,685
Equipment	904	596	1,500	908		908
Marketing and publicity	46	358	404	67	19	86
Loss on disposal of fixed assets	-	-	-	3,585		3,585
Depreciation	4,121		4,121	2,430	3,411	5,841
Premises costs	-	6,342	6,342	4,806	500	5,306
<b>Support and governance costs</b>						
Insurance	2,985	-	2,985	3,789	-	3,789
Office costs & other costs	3,260	-	3,260	4,224	-	4,224
Professional fees	2,343	-	2,343	2,820	-	2,820
Charged to restricted funds	(8,510)	8,510	-	(8,494)	8,494	-
<b>Total expenditure</b>	<b>49,427</b>	<b>179,810</b>	<b>229,237</b>	<b>15,578</b>	<b>216,455</b>	<b>232,033</b>
Allocated to costs of raising funds	-	-	-	-	-	-
<b>Costs of charitable activities</b>	<b>49,427</b>	<b>179,810</b>	<b>229,237</b>	<b>15,578</b>	<b>216,455</b>	<b>232,033</b>

**6 STAFF INFORMATION**

	2023	2022
<b>a Staff costs</b>	£	£
Salaries and wages	162,273	167,212
Employer's pension contributions (money purchase scheme)	5,704	5,166
Employer's NI contributions	7,950	5,484
	<b>175,927</b>	<b>177,862</b>

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	<b>66,769</b>	<b>66,769</b>
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**c Average number of employees**

The average number of employees was as follows:-

	number	number
Charitable	9	9
Administration	1	1
	<b>10</b>	<b>10</b>



**PENNINE LANCASHIRE COMMUNITY FARM**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2023**

**7 NET INCOMING RESOURCES AFTER TRANSFERS**

	2023	2022
	£	£
This is stated after charging/(crediting):		
Accountant/Independent examiner's fees		
Report	810	810
Accountancy	1,690	1,690
Depreciation charged on fixed assets		5,841
Trustees' remuneration & expenses	-	-

**8 TANGIBLE FIXED ASSETS**

	Building	Plant & Machinery	Community Garden	Equipment	Motor Vehicles	Total
Cost	£	£	£	£	£	£
As at April 1 2022	181,447	-	68,247	4,816	3,950	258,460
Additions	2,473	-	-	299	1,178	3,950
Disposals	-	-	-	-	-	-
As at March 31 2023	183,920	-	68,247	5,115	5,128	262,410
Depreciation						
As at April 1 2022	5,181	-	58,216	2,218	3,556	69,171
Provided	1,839	-	1,003	1,279	-	4,121
Disposals	-	-	-	-	-	-
As at March 31 2023	7,020	-	59,219	3,497	3,556	73,292
Net Book Value						
As at March 31 2023	176,900	-	9,028	1,618	1,572	189,118
As at March 31 2022	176,266	-	10,031	2,598	394	189,289

**9 DEBTORS**

	2023	2022
	£	£
Income receivable	5,243	14,851
Prepayments	1,249	881
	6,492	15,732

**10 CREDITORS falling due within one year**

	2023	2022
Accruals	19,210	20,962
Social security and other taxes	-	4,502
	19,210	25,464



**PENNINE LANCASHIRE COMMUNITY FARM**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED MARCH 31 2023**

**11 STATEMENT OF FUNDS**

	2021/22				b/f and c/f 31/03/2022	2022/23			
	01/04/2021	Income	Expenditure	Transfers		Income	Expenditure	Transfers	31/03/2023
	£	£	£	£		£	£	£	£
<b>Unrestricted Funds:</b>									
General fund	157,057	11,943	(15,578)	179,218	332,640	37,761	(49,427)	19,160	340,134
<b>Designated funds:</b>									
Building project	10,000	-	-	(10,000)	-	-	-	-	-
	167,057	11,943	(15,578)	169,218	332,640	37,761	(49,427)	19,160	340,134
<b>Restricted funds</b>									
Kickstart staff grant	-	42,044	(42,044)	-	-	12,978	(7,563)	(5,415)	-
KickStart training grant	3,774	7,500	(1,055)	(8,719)	1,500	3,000	(3,701)	(799)	-
Revenue funds	272,816	125,730	(169,945)	(54,455)	174,146	130,150	(168,546)	(12,946)	122,804
Capital project	-	-	-	-	-	-	-	-	-
Capital grants spent	119,455	-	(3,411)	(116,044)	-	-	-	-	-
	396,045	175,274	(216,455)	(179,218)	175,646	146,128	(179,810)	(19,160)	122,804
<b>Total Funds</b>	563,102	187,217	(232,033)	(10,000)	508,286	183,889	(229,237)	-	462,938

	2021/22				b/f and c/f 31/03/2022	2022/23			
	01/04/2021	Income	Expenditure	Transfers		Income	Expenditure	Transfers	31/03/2022
	£	£	£	£		£	£	£	£
<b>Restricted Funds:</b>									
Big Lottery - Reaching Communities	119,128	106,603	(113,223)	(2,914)	109,594	109,801	(109,799)	-	109,596
Awards for All	10,000	-	(10,000)	-	-	-	-	-	-
British Ass. Community Leaders	-	1,147	(397)	-	750	-	(750)	-	-
British Science Association	1,500	-	(1,500)	-	-	-	-	-	-
Children in Need	2,294	-	(2,294)	-	-	-	-	-	-
Canal and River Trust	4,560	-	(4,560)	-	-	-	-	-	-
CFL - Fresh Food Initiative	12,488	-	(12,488)	-	-	3,000	(3,000)	-	-
Christal	-	-	-	-	-	3,000	(276)	-	2,724
CFL - Leyland project	-	-	-	-	-	-	-	-	-
CFL - Women's project	-	-	-	-	-	-	-	-	-
Church Urban Fund	-	-	-	-	-	-	-	-	-
Co-op Fresh Food	2,099	1,807	-	-	3,906	4,349	(8,924)	669	-
Community Business Fund	-	-	-	-	-	-	-	-	-
Power to Change	7,181	-	(2,480)	(4,701)	-	10,000	(10,000)	-	-
East Lancashire CCG	15,127	-	(15,127)	-	-	-	-	-	-
Esmeé Fairbairn	8,765	-	(8,765)	-	-	-	-	-	-
Green Dreams	-	14,765	(2,783)	-	11,982	-	(3,189)	-	8,793
LCC Refugee Project	5,000	-	(1,700)	-	3,300	-	(1,609)	-	1,691
South Ribble Council	-	-	-	-	-	-	-	-	-
Tudor Trust	44,614	-	-	-	44,614	-	(30,999)	(13,615)	-
WEA	2,005	1,408	(3,413)	-	-	-	-	-	-
ESF Selnet	1,553	-	(1,553)	-	-	-	-	-	-
Age Concern gardening	-	-	-	-	-	-	-	-	-
Garfield Weston	10,000	-	(10,000)	-	-	-	-	-	-
Postcode Local Trust	26,502	-	(26,502)	-	-	-	-	-	-
	272,816	125,730	(216,785)	(7,615)	174,146	130,150	(168,546)	(12,946)	122,804



## 1 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 transfers.

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

Christal Foundation Community Copping Project

Power to Change Resilient Communities

Green Dreams Towards project costs 2023/2024.

LCC Community Food Grants Cooking with Kindness Project

These funds are expected to be utilised in 2023/24

## 2 ANALYSIS OF COMPANY NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
<b><i>Fund balances at March 31 2022 are represented by:-</i></b>			
Tangible fixed assets	189,118	-	189,118
Current assets	170,226	122,804	293,030
Current liabilities	(19,210)	-	(19,210)
	<u>340,134</u>	<u>122,804</u>	<u>462,938</u>

### ***Fund balances at March 31 2021 are represented by:-***

Tangible fixed assets	189,289	-	189,289
Current assets	170,315	174,146	344,461
Current liabilities	(25,464)	-	(25,464)
	<u>334,140</u>	<u>174,146</u>	<u>508,286</u>

## 3 TAXATION

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

## 4 CAPITAL COMMITMENTS

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

## 5 RELATED PARTY TRANSACTIONS

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