



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 2024



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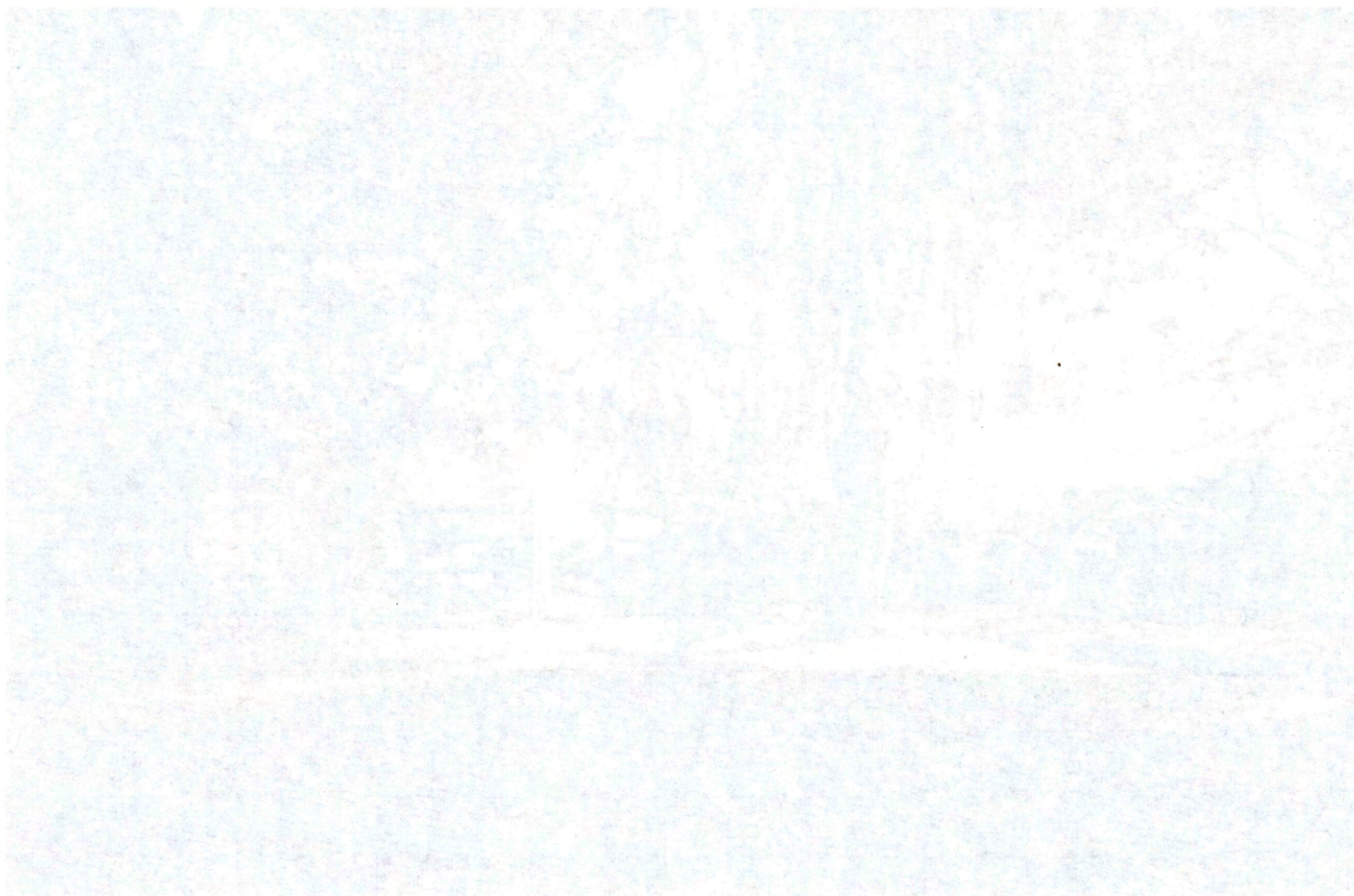
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**PENNINE LANCASHIRE COMMUNITY FARM
CHAIR'S FOREWORD
FOR THE YEAR ENDED MARCH 31 2024**

Chair's Foreword



Well, what a busy year we've had here at PLCF having engaged with 1250 people on over 30 different sites.

Many of our activities have continued from last year, but we've had quite a few new ones too. The Wildflower Meadow at Blacko has flourished with 44 different new species of flora and fauna being identified during our many visits with volunteers. The Foraging Hedge has been planted up and has given a noticeable increase in the number of visiting birds. Our thanks must go to Paul and Tom for their hard work with these projects and to FiPL who have funded both projects. All our volunteers have looked forward to visiting the site checking out the wildlife, not to mention trying out new skills like scything.

The Fresh Food Initiative has gone from strength to strength, we have been able to donate over 3 tons of fresh food and 480 eggs to local foodbanks. We have also seen our volunteers at March Street using some of the harvest to prepare meals for 8 different groups under the Cooking with Kindness project. Thanks must go to the team at our Garden Able site for all their hard work planting, nurturing and harvesting the crop and to Rana and the team for preparing and sharing some lovely food. We hope next year to extend our food production to the March Street site.

We have continued our work with local schools providing nature-based STEM activities while teaching basic growing skills and the benefits of healthy eating. Our thanks go to Ruth for her hard work in delivering a very successful project.

Another great success was British Science Week 2023 when we spent time with many children and adults teaching about the important role trees play in our very existence and the benefits they bring to the environment. Our grateful thanks go to Helen and Ruth who researched and delivered this most informative project.

Rana seems to have taken on the mantle of 'Community Chef' working with the ladies of the local community and volunteers to produce a wide range of products, ranging from biscuits to chutney to 2 course meals using our own home grown produce. Everybody connected with the Farm has had the opportunity to sample food from across different cultures, which has been very well received. Thanks go to Rana and the team for making all this happen.

Thanks also to Aaron, Maddie, Jakera and Razia working hard in the background supporting the team and the volunteers.

And so to the future, we will face challenges as funding is becoming more and more difficult to find, but I know that everybody connected with PLCF will pull together and we will continue to flourish.

And finally I would like to thank the Board of Trustees, staff and volunteers, without them and their commitment we would not be where we are today.

Barbara Trencher - Chairperson

6/11/24

**PENNINE LANCASHIRE COMMUNITY FARM
TRUSTEES' ANNUAL REPORT
FOR THE ENDED YEAR MARCH 31 2024**

TRUSTEES

Ms Bea Foster
Mr Richard Hoyle
Mr George Killeen
Mr David Knowles
Mrs Jane Wood
Mrs Reba Roy
Mrs Rubina Walker
Mr Peter Farrell
Mrs Lindsay Williams
Mrs Julie Blacklock
Mrs Janet Turbitt

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

The trustees present their annual report together with the financial statements of the charity for the period ended March 31 2024.

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:

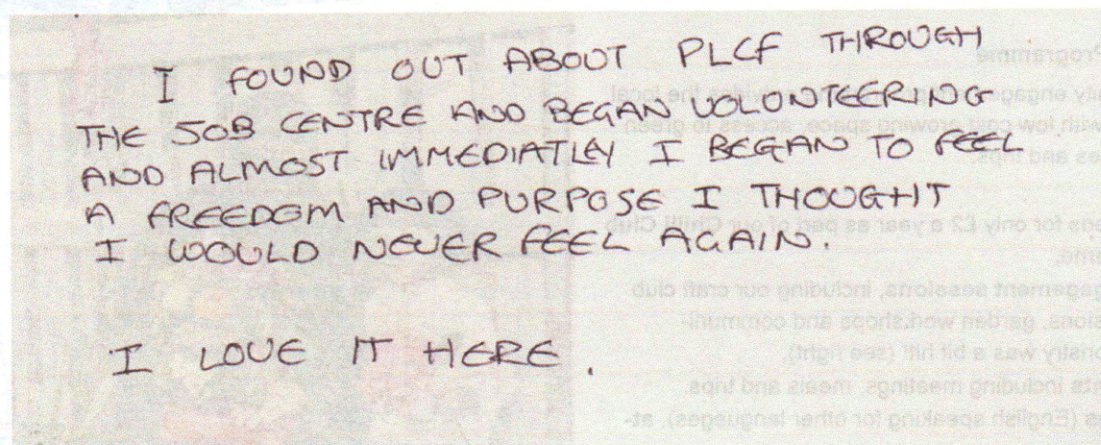
- Social Inclusion
- Community Cohesion
- Education

ACTIVITIES REPORT

Overview

Over the financial year 2023 to 2024, over **1250 people** were engaged in our activities across **30 different sites** in Burnley and Pendle, giving nearly **30,000 hours** of their time, representing a **value of £1.4 million** to local communities and savings to public funds, especially those struggling with the cost-of-living crisis and food insecurity.

We worked with **92 other organisations**, some old friends and some new faces, including funders, councils, community



organisations, corporate partners, schools, colleges, farmers, doctors and talented artisans across East Lancashire. We began offering garden design as part of our **Garden Action** services, designing three more community green spaces for other organisations.

We continued to run our core programmes while also completing our

Community Coppicing project, and our new **Community Research pilot**, expanding our **Countryside Programme** with our **Edible Hedgerow project** and our **Fresh Food Initiative** with our **Cooking with Kindness project**. All of this resulted in a greater degree of inter-community integration, with people from different backgrounds, faiths and nationalities coming together to enjoy what we have to offer.

General Update and Celebrations

Our **Eco-Community Hub** has become a vibrant and engaging warm space for all different community activities throughout the seasons alongside our regular programmes, but our kitchen really got a workout in 2023 to 2024 with our **"Cooking with Kindness"** projects, hosting a monthly community meal every month. We increased the amount of **English as a Second Language (ESOL)** courses we host, as well as **Living Well clinics** to help those who struggle accessing healthcare, and specialised green

**PENNINE LANCASHIRE COMMUNITY FARM
TRUSTEES' ANNUAL REPORT
FOR THE ENDED YEAR MARCH 31 2024**

workshops on coppicing and woodworking as well as community research with the help of **Manchester Metropolitan University**. Our work with **Padiham Green Primary School** was celebrated with a visit from **HRH Duchess of York**.



This year, instead of one big trip, we took **55 volunteers** on our second seaside outing to **St.Annes**, and **47 women** from local **BAME communities** to **RHS Bridgewater**. Our Christmas party was a real community affair, cooked by our volunteers for our volunteers, with the help of Health and Social Care students from Burnley College, with **59 people** enjoying a home-cooked three course meal using produce grown here at the community farm!

**Project Updates for 23/24
CORE PROGRAMMES**

Growing Into Employment

Our Growing into Employment programme builds people confidence and wellbeing through eco-therapy before taking them through different training and work experience of real-world **Garden Action**

gardening jobs to the end of getting back into employment or further volunteering. This year:

- **Eco Therapy** – We engaged **237 people** at risk of isolation or struggling with their physical, mental or economic wellbeing due to multiple factors in **538 green activity sessions**.
- **Training and Education** - We engaged **962 people** in direct education or training in over **460 sessions**.
- **Employment and Long term Volunteering** - We supported **14 people** into open employment and **76** into long-term volunteering.
- The **Garden Action Team** gave **29 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.

Community Engagement Programme

Our Chilli Club and community engagement programme provides the local community in Stoneholme with low cost growing space, access to green space as well as free activities and trips.

This year:

- **109 people** rented raised beds for only £2 a year as part of our **Chilli Club community allotment scheme**.
- We held **56 community engagement sessions**, including our craft club and new Creative Lives sessions, garden workshops and community consultation meetings. Floristry was a bit hit! (see right).
- We ran **30 community events** including meetings, meals and trips.
- We hosted **30 ESOL classes** (English speaking for other languages), attended by **20 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. This year:

- We helped **101 children** learn about nature, as well as improving their physical and emotional wellbeing and make new friends.
- We ran **32 Get Grubby holiday club sessions** about things like farming, nature, bushcraft skills and STEM activities.





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 year:

- We engaged **17 schools and colleges**, **630 children**, ran **121 sessions** and created or enhanced **9 school green spaces** with the help of the Garden Action Team.
- Our **Mobile Farm** returned, giving children and young people across our partner schools a unique up close and personal experience of livestock and the opportunity for Q&A

with a real farmer.

- We offered **28 work experience placements** to students of all abilities.

Fresh Food Initiative

The Fresh Food Initiative teaches people how to grow their own food, how to cook it, and uses the fresh produce to provide community meals and food bank donations. Since it became fully operational in May 2021, the project has donated **over 3 tonnes of fresh fruit and vegetables**, as well as **480 eggs** in 2023 -2024 alone.

This year:

- Our fresh fruit and veg benefited **790 people** through the local food banks we work with in Burnley and Pendle including Community Grocery, Down Town, Age UK and Pendle Food For All.
- We held **69 "Chop, Cook and Eat" sessions** teaching people how to cook seasonal produce, in four different languages, including individuals with complex needs.
- We taught **53 volunteers to grow fruit and vegetables**, with **17 dedicated individuals taking on roles in our Growing Team**.
- We worked with 10 other organisations, sharing knowledge about sustainable food production.



- We ran 18 community "Cooking with Kindness" meals for people at risk of social isolation and food insecurity, including our Christmas meal.

Countryside Programme: Shepherd's Year, Wild Things, Edible Hedgerow

Our "Shepherd's Year" activities have long been a highlight of what we offer, but from starting our Wild Things meadow restoration project in May 2021, funded by and in partnership with Farming in Protected Landscapes, we have further developed our countryside engagement activities with our Edible Hedgerow project, enhancing an existing ancient hedgerow at our partner farm by planting more diverse species designed to increase biodiversity as well as natural food sources for animals and humans as well as green woodworking materials.



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FOR THE ENDED YEAR MARCH 31 2024

These projects were so successful we were fortunate enough to have our funding extended, allowing us to put in seating to make the project more accessible to people with mobility issues, with plans for the future

including all-terrain vehicles for use of people with disabilities, celebration events, outdoor art and mindfulness sessions in addition to scything and environmental activities, encouraging an even broader range of people to get involved and get the benefit of connecting with nature and the beautiful landscape of the Forest of Bowland.

This year, **86 people** visited or participated directly in our Wild Things and/or Edible Hedgerow project, scything, planting trees, laying hedgerow and installing gates over **40 sessions**. We also ran **9 lambing sessions**, where **50 people** got an inside look into the world of sheep farming, from mucking out to bottle-feeding lambs.



INDEPENDENT AND PILOT PROJECTS

Community Coppice

Installation of our community coppice and replacing 15% of our raised bed or path edging with woven hazel or dead edging was completed, moving us further towards our sustainability goals. We ran **12 "coppicing" sessions** with the help of incredible people at Greenwood Twiggs, who taught **101 people** the principles of the ancient rural craft of wood weaving. Long term, this project will benefit everyone who uses March Street Community Gardens, as the coppice grows it reduce pollution, including noise pollution, for those in the nearby community and schools and provide a sustainable source of materials for garden maintenance, rural crafts and hopefully some delicious hazelnuts and chestnuts!

Community Research

We have been lucky enough to been funded by the British Science Association through their community programme to run workshops both during British Science Week and through the seasons, but this year we piloted our Community Research project, looking to our communities to find out what they thought was important about what we do and what we should do more of, while also learning more about the science of research.

We ran **6 community research events** with the help of Alina Haines and her team from Manchester Metropolitan University, involving **110 people** from groups traditionally excluded from or under-represented within science, with **100% feeling that taking part improved their wellbeing**. "I just wished we had more time to explore our ideas" said one participant; "I never thought I could do science!" commented another.



SPECIFIC GROUPS AND CORPORATE ENGAGEMENT

Service Level Agreements / Garden Action

We continued to manage **The Good Life for Pendle Leisure Trust**, a small therapeutic horticulture project, alongside our GardenAble site at Hodge House Allotments in Nelson, amplifying our ability to grow fresh produce and positive impact combatting food insecurity. We developed Pocket Park at Hodge House in Bradley Ward through our Garden Action team into **Bradley Food Garden**, providing sessions on food growing in partnership with Hodge House Community Centre and In-Situ. Our Garden Action team continued the next phase of work on the community green space at **Team RISE** headquarters, another local organisation dedicated to providing social opportunities and activities for people with learning disabilities.



B&Q, Asda and Cadent worked alongside our volunteers on activities as diverse as site clearance, garden construction and helping with our children's activities, donating supplies and equipment as well as their time.

CASE STUDIES

Many of our volunteers struggle are at risk of social isolation because of disabilities, health conditions and other challenging life circumstances. Here are some of their stories.

A is in his 20s and has many health conditions, including Downs syndrome, autism and severe learning disabilities. He commutes from an hour away with his care worker just so he can come to the farm every week and has done for nearly 5 years because this is one of the few places he can come that lets him join in with the nature activities he loves despite his disabilities and being non-verbal. A experiences major dips in mood when there is any change in his life, but coming to the farm makes him happy and he looks forward to his days here, especially doing the recycling and using the wheelbarrow.

D is in her 50s and lives in Burnley. She has learning difficulties, autism and has recently lost her life partner. Coming to the community farm was a lifeline for D after her partner passed away; she was lonely, anxious and struggling to manage things. She was also very nervous about talking to people she didn't know. She loves gardening, plants and animals. Coming to the farm helps take her mind off things, staff have helped get other help that she hadn't been able to access on her own from her GP or social services, and D has met lots of new people at the farm, tried new things and feels like she belongs here. She thinks her communication skills have improved a lot and says she has made a lot of precious friendships through volunteering here over the past year.

M is in her 40s and English is her second language. She used to do a lot of gardening and was studying English but has struggled with her health, meaning she has needed multiple operations, lives with chronic pain and is unable to walk very far even with a stick. M also since developed anxiety and depression. She now comes to the farm to join in with cooking meals for community events and doing crafts with the women's group. She says it helps her just to get out of the house and be able to talk to people about what she is going through who understand.

FUTURE PLANS

Core goals for the year 2024 to 2025 are tackling food insecurity, upgrading our flagship March Street Community Garden site and focusing on building financial sustainability through trade relationships so we can continue to fulfil our charitable objectives for the good of the disadvantaged communities in East Lancashire, using outdoor space to bring people together to find common ground for the common good.

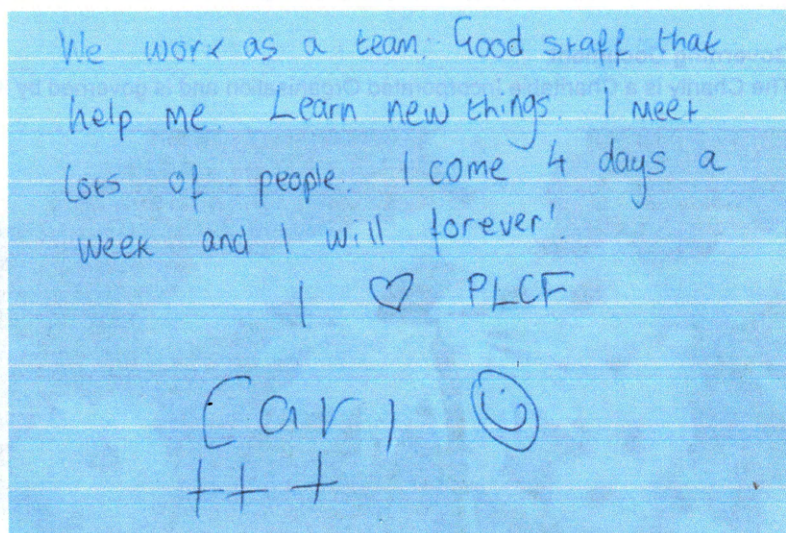
Educational Placements

We welcomed **16 medical students** onto work placements to garner real world experience of working with diverse communities, as well as **4 Occupational Therapy students** who completed projects installing an upcycled outdoor seating area and a sensory pathway for differently abled visitors to our Eco Hub.

We provided work experience to **28 students** from local high schools, Craven College and the Princes' Trust, 30 young people struggling to engage with traditional educational settings from Training2000 and 92 Health and Social Care and Business Admin students from Burnley College.

Corporate Engagement

Volunteers from **Chubb Fire and Security UK**,



FINANCIAL REVIEW

Overview

This year our long-term funding agreement with the National Lottery came to an end, reducing our income from trusts and grant-making bodies and placing increasing pressure on fundraising from new sources and through trading activities. We did manage to increase our trading income through a variety of Service Level Agreements, contracts with schools and colleges, room hire by 32% on the previous year, and we secured additional funding through some existing and new funders. The year 2024 to 2025 will require significant increases in fundraising from different sources and reducing extraneous costs through donations in kind and other means.

This year we had a surplus on unrestricted funds, before transfers, of £18,646, and surplus after transfers of £18,622.

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 continuing impact of the Cost of Living 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, Postcode Local Trust, Creative Lives, Green Dreams, Lancashire MIND, Lancashire County Council, Christal, Power to Change, Farming in Protected Landscapes, Asda, B&Q, and British Science Week and the British Science Association. 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 SLAs, contracts with schools and other educational institutions, including work placements and green learning sessions, gardening services, room hire, 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 Eco Hub building), which would give a figure of c£126,580 based on the 2023/24 budget. The free reserves at the year-end were £151,016.

Cost of Living Crisis

The cost-of-living crisis continues to 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 24th 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.

**PENNINE LANCASHIRE COMMUNITY
FARM TRUSTEES' ANNUAL REPORT
FOR THE ENDED YEAR MARCH 31 2024**

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.

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

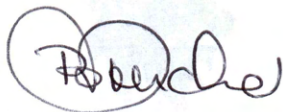
Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the charities and of the surplus or deficit of the charity for that period. In preparing those financial statements the Trustees have:

- 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:



Barbara Trencher – Chairperson

Date: 6/11/24

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF PENNINE LANCASHIRE COMMUNITY FARM
FOR THE YEAR ENDED MARCH 31 2024**

I report to the charity trustees on my examination of the accounts of the charity for the year ended March 31 2024 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:



PENNINE LANCASHIRE COMMUNITY FARM
STATEMENT OF FINANCIAL
ACTIVITIES FOR THE YEAR ENDED MARCH 31 2024


	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Incoming resources from generated funds:					
Donations	2	1,676	-	1,676	17,121
Charitable activities	3	46,893	84,945	131,838	165,584
Investment income - bank interest		2,094	-	2,094	1,184
Other income	4	-	-	-	-
TOTAL INCOME		<u>50,663</u>	<u>84,945</u>	<u>135,608</u>	<u>183,889</u>
EXPENDITURE					
Expenditure on charitable activities	5	32,017	182,795	214,812	229,237
TOTAL EXPENDITURE		<u>32,017</u>	<u>182,795</u>	<u>214,812</u>	<u>229,237</u>
NET INCOME/(EXPENDITURE) BEFORE TRANSFERS		18,646	(97,850)	(79,204)	(45,348)
Transfers between funds		(24)	24	-	-
NET MOVEMENT IN FUNDS		18,622	(97,826)	(79,204)	(45,348)
TOTAL FUNDS BROUGHT FORWARD		<u>340,134</u>	<u>122,804</u>	<u>508,286</u>	<u>508,286</u>
TOTAL FUNDS CARRIED FORWARD		<u>358,756</u>	<u>24,978</u>	<u>429,082</u>	<u>462,938</u>

PENNINE LANCASHIRE COMMUNITY FARM
BALANCE SHEET AS AT MARCH 31 2024

	Notes	2024 £	2024 £	2023 £	2023 £
FIXED ASSETS					
Tangible Assets	8		189,118		189,118
CURRENT ASSETS					
Debtors	9	18,758		6,492	
Cash at Bank and in Hand		<u>191,612</u>		<u>286,538</u>	
		210,370		293,030	
CREDITORS					
Amounts falling due in one year	10	<u>15,753</u>		<u>19,210</u>	
NET CURRENT ASSETS			<u>194,617</u>		<u>273,820</u>
NET ASSETS			<u>383,735</u>		<u>462,938</u>
FUNDS					
Unrestricted	11		358,756		340,134
Restricted	11		<u>24,979</u>		<u>122,804</u>
TOTAL FUNDS			<u>383,735</u>		<u>462,938</u>

Approved by the Board and authorised for issue on:

And signed on their behalf by:

 6/11/24

Barbara Trencher – Chairperson

The notes on pages 14 to 21 form part of these financial statements.

1 ACCOUNTING POLICIES

Basis of preparation

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

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

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

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

Judgements and key sources of estimation uncertainty

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

Income recognition

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

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

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

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

Deferred income

Income is only deferred and included in creditors when:

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

Expenditure and irrecoverable VAT

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

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

Charitable activities costs of undertaking the work of the charity.

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

Allocation of support costs

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

Pension contributions

The charity operates a money purchase pension scheme, which meets the requirements for auto-enrolment, and contribution rates are currently 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.

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

PENNINE LANCASHIRE COMMUNITY FARM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31 2024

1 ACCOUNTING POLICIES (continued)

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 2024

2 DONATIONS

Revenue Grants:

	2024			2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Lord Barnby's Foundation	-	-	-	-	-	-
HMRC - CJRS	-	-	-	-	-	-
Burnley BC - covid funding	-	-	-	-	-	-
ESFA Apprenticeship	-	-	-	-	-	-
Kickstart staff grant	-	-	-	-	12,978	12,978
Kickstart training grant	-	-	-	-	3,000	3,000
T2000 training	-	-	-	-	-	-
Donations - Building Project	-	-	-	-	-	-
Donations - general	1,676	-	1,676	1,143	-	1,143
	<u>1,676</u>	<u>-</u>	<u>1,676</u>	<u>1,143</u>	<u>15,978</u>	<u>17,121</u>

PENNINE LANCASHIRE COMMUNITY FARM
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2024

	2024			2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
3 INCOME FROM CHARITABLE ACTIVITIES						
<i>Project grants</i>						
Big Lottery - Reaching Communities	-	22,500	22,500	-	109,801	109,801
BSW 2024	-	1,000	1,000	-	3,000	3,000
British Science Association	-	4,000	4,000	-	-	-
Farming in protected landscapes	-	-	-	-	-	-
B & Q	-	5,245	5,245	-	-	-
Creative Lives	-	5,000	5,000	-	-	-
Community Foundation for Lancashire	-	-	-	-	-	-
Fresh Food Initiative	-	-	-	-	3,000	3,000
Step Programme	-	-	-	-	-	-
Farming in protected landscapes	-	9,171	9,171	-	4,349	4,349
Co-op Fresh Food	-	-	-	-	-	-
Community Business Fund	-	-	-	-	-	-
Power to Change	-	-	-	-	10,000	10,000
Farming in protected landscapes	-	-	-	-	-	-
Mind	-	1,333	1,333	-	-	-
Hedgerow	-	10,166	10,166	-	-	-
LCC - Refuge project	-	1,000	1,000	-	-	-
South Ribble Council	-	-	-	-	-	-
Postcode Local Trust	-	25,000	25,000	-	-	-
Asda	-	530	530	-	-	-
	-	84,945	84,945	-	130,150	130,150
<i>Fees</i>						
School sessions	11,176	-	11,176	11,329	-	11,329
Gardening sessions	2,512	-	2,512	9,750	-	9,750
Room Hire	4,021	-	4,021	-	-	-
Other earned income	29,184	-	29,184	14,355	-	14,355
	46,893	-	46,893	35,434	-	35,434
<i>Building project</i>						
Lancashire Environmental Fund	-	-	-	-	-	-
	-	-	-	-	-	-
Total	46,893	84,945	131,838	35,434	130,150	165,584

PENNINE LANCASHIRE COMMUNITY FARM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2024

2024			2023		
Unrestricted	Restricted	Total	Unrestricted	Restricted	Total

5 EXPENDITURE

Direct costs

Staff costs	25,147	146,168	171,315	40,268	137,806	178,074
Freelance staff	430	7,578	8,008	200	5,798	5,998
Other operational costs	3,369	9,012	12,381	2,515	18,218	20,733
Transport	337	2,076	2,413	1,295	2,182	3,477
Equipment	372	8,473	8,845	904	596	1,500
Marketing and publicity	35	264	299	46	358	404
Loss on disposal of fixed assets	-	-	-	-	-	-
Depreciation	-	-	-	4,121	-	4,121
Premises costs	-	6,564	6,564	-	6,342	6,342
Support and governance costs	-	-	-	-	-	-
Insurance	3,261	-	3,261	2,985	-	2,985
Office costs & other costs	(211)	-	(211)	3,260	-	3,260
Professional fees	1,937	-	1,937	2,343	-	2,343
Charged to restricted funds	(2,660)	2,660	-	(8,510)	8,510	-
Total expenditure	32,017	182,795	214,812	49,427	179,810	229,237
Allocated to costs of raising funds	-	-	-	-	-	-
Costs of charitable activities	32,017	182,795	214,812	49,427	179,810	229,237

6 STAFF INFORMATION

a Staff costs

	2024	2023
	£	£
Salaries and wages	157,661	162,273
Employer's pension contributions (money purchase scheme)	5,704	5,704
Employer's NI contributions	7,950	7,950
	<u>171,315</u>	<u>175,927</u>

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

b Key management personal

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

Employment benefits principle staff	<u>66,769</u>	<u>66,769</u>
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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
	<u>10</u>	<u>10</u>

7 NET INCOMING RESOURCES AFTER TRANSFERS

	2024	2023
	£	£
This is stated after charging/(crediting):		
Accountant/Independent examiner's fees		
Report	810	810
Accountancy	1,690	1,690
Depreciation charged on fixed assets		-
Trustees' remuneration & expenses	-	-

8 TANGIBLE FIXED ASSETS

	Building	Plant & Machinery	Community Garden	Equipment	Motor Vehicles	Total
Cost	£	£	£	£	£	£
As at April 1 2023	183,920	-	68,247	5,115	5,128	262,410
Additions	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
As at March 31 2024	183,920	-	68,247	5,115	5,128	262,410
Depreciation						
As at April 1 2023	7,020	-	59,219	3,497	3,556	73,292
Provided	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
As at March 31 2024	7,020	-	59,219	3,497	3,556	73,292
Net Book Value						
As at March 31 2024	176,900	-	9,028	1,618	1,572	189,118
As at March 31 2023	176,900	-	9,028	1,618	1,572	189,118

9 DEBTORS

	2024	2023
	£	£
Income receivable	16,598	5,243
Prepayments	2,160	1,249
	18,758	6,492

10 CREDITORS falling due within one year

	2024	2023
Accruals	15,753	19,210
Social security and other taxes	-	-
	15,753	19,210

**PENNINE LANCASHIRE COMMUNITY FARM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31 2024**

11 STATEMENT OF FUNDS

	2022/23				b/f and c/f 31/03/2023	2023/24			
	01/04/2022	Income	Expenditure	Transfers		Income	Expenditure	Transfers	31/03/2024
	£	£	£	£	£	£	£	£	£
Unrestricted Funds:									
General fund	332,640	37,761	(49,427)	19,160	340,134	50,663	(32,017)	(24)	358,756
Designated funds:									
Building project	-	-	-	-	-	-	-	-	-
	332,640	37,761	(49,427)	19,160	340,134	50,663	(32,017)	(24)	358,756
Restricted funds									
Kickstart staff grant	-	12,978	(7,563)	(5,415)	-	-	-	-	-
KickStart training grant	1,500	3,000	(3,701)	(799)	-	-	-	-	-
Revenue funds	174,146	130,150	(108,546)	(12,946)	122,804	84,945	(182,794)	24	24,979
Capital project	-	-	-	-	-	-	-	-	-
Capital grants spent	-	-	-	-	-	-	-	-	-
	175,646	146,128	(179,810)	(19,160)	122,804	84,945	(182,794)	24	24,979
Total Funds	508,286	183,889	(229,237)	-	462,938	135,608	(214,811)	-	383,735

	2022/23				b/f and c/f 31/03/2023	2023/24			
	01/04/2022	Income	Expenditure	Transfers		Income	Expenditure	Transfers	31/03/2024
	£	£	£	£	£	£	£	£	£
Restricted Funds:									
Big Lottery - Reaching Communities	109,594	109,801	(109,799)	-	109,596	-	(109,596)	-	-
Big Lottery Neighbourhood	-	-	-	-	-	22,500	(22,524)	24	-
British Science Association	750	-	(750)	-	-	4,000	(4,000)	-	-
British Science Association	-	-	-	-	-	-	-	-	-
B & Q	-	-	-	-	-	5,245	(4,945)	-	300
Creative Lives	-	-	-	-	-	5,000	(1,985)	-	3,015
CFL - Fresh Food Initiative	-	3,000	(3,000)	-	-	-	-	-	-
Christal	-	3,000	(276)	-	2,724	-	(2,724)	-	-
CFL - Leyland project	-	-	-	-	-	1,000	(290)	-	710
CFL - Women's project	-	-	-	-	-	-	-	-	-
Protected landscapes	-	-	-	-	-	9,171	(9,171)	-	-
Co-op Fresh Food	3,906	4,349	(8,924)	669	-	-	-	-	-
Community Business Fund									
Power to Change	-	10,000	(10,000)	-	-	-	-	-	-
Farming in Protected	-	-	-	-	-	10,166	(10,166)	-	-
Mind	-	-	-	-	-	1,333	(1,333)	-	-
Green Dreams	11,982	-	(3,189)	-	8,793	-	(7,413)	-	1,380
LCC Refugee Project	3,300	-	(1,609)	-	1,691	-	(1,691)	-	-
South Ribble Council	-	-	-	-	-	1,000	(500)	-	500
Tudor Trust	44,614	-	(30,999)	(13,615)	-	-	-	-	-
WEA	-	-	-	-	-	530	(207)	-	323
ESF Selnet	-	-	-	-	-	-	-	-	-
Age Concern gardening	-	-	-	-	-	-	-	-	-
Garfield Weston	-	-	-	-	-	-	-	-	-
Postcode Local Trust	-	-	-	-	-	25,000	(6,249)	-	18,751
	174,146	130,150	(168,546)	(12,946)	122,804	84,945	(182,794)	24	24,979

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 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
British Science Association	British science week 2024.
Green Dreams	Towards project costs 22/23.
Postcode neighbourhood trust	Programme of Eco Therapy activities targeted towards adults with disabilities.
Creative Lives	Towards creative activities to reduce loneliness

These funds are expected to be utilised in 2024/25

12 ANALYSIS OF COMPANY NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total £
<i>Fund balances at March 31 2024 are represented by:-</i>			
Tangible fixed assets	189,118	-	189,118
Current assets	185,391	24,979	210,370
Current liabilities	(15,753)	-	(15,753)
	<u>358,756</u>	<u>24,979</u>	<u>383,735</u>
<i>Fund balances at March 31 2023 are represented by:-</i>			
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>

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.