

JPC COMMUNITY FARM

England & Wales · Charity number 1172634

Details

Status	Registered
Legal form	Charitable company
Company number	10523319
Registered	2017-04-19
Register	View on the Charity Commission register

Contact

Address	JPC Community Farm Thorntree Farm Busby North Yorkshire TS9 5LB
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Website	www.jpccommunityfarm.co.uk

Activities

Objects: OBJECTS (1) THE CHARITY'S OBJECTS ("OBJECTS") ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING: A) THE CHARITY AIMS TO PROVIDE RELIEF TO ADULTS IN NORTH YORKSHIRE AND TEESSIDE WITH COMPLEX NEEDS BY REASON OF DISABILITY BY PROVIDING HIGH QUALITY LIVING ACCOMMODATION AND CARE AND BY THE PROVISION OF RESPITE FACILITIES, ADVICE AND SERVICES FOR THOSE WHO CARE FOR THEM. B) THE CHARITY WILL RE-INVEST PROFITS FROM THE PROVISION OF SERVICES INTO FURTHERING THE CHARITABLE PURPOSES OF THE CHARITY.

Activities: We raise funds to provide support and activities for people with additional and complex needs. The activities include our JPC Independence Award a structured program designed to help adults with special/complex needs learn vital independent skills. Plus our JPC Animal Therapy activity which is helping young adults gain confidence through animal therapy and animal husbandry courses.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Disability
- **Who:** People With Disabilities

Geography

- Darlington
- Hartlepool
- Middlesbrough
- North Yorkshire
- Redcar And Cleveland
- Stockton-on-tees

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	-	-	-	-
2023-12-31	£262,104	£288,488	-	-
2022-12-31	£295,307	£362,798	-	-
2021-12-31	£251,599	£288,419	-	-
2020-12-31	£139,055	£64,044	-	-
2019-12-31	£64,227	£62,544	-	-

Trustees

Name	Role	Appointed
Annette Susan Heath		2019-07-15
Darren Hakami		2021-05-26
JULIE CONNAUGHTON		2016-12-13
Lorraine Ingledew		2022-07-21
Nicholas Paul Winney		2021-05-26
Paul Connaughton		2023-02-13

Accounts

REGISTERED COMPANY NUMBER: 10523319 (England and Wales)
REGISTERED CHARITY NUMBER: 1172634

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2023
for
JPC Community Farm

JBC Accountants Limited
Chartered Accountants
3B Lockheed Court
Preston Farm
Stockton on Tees
TS18 3SH

JPC Community Farm

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for the Year Ended 31 December 2023

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JPC Community Farm

Report of the Trustees **for the Year Ended 31 December 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

OBJECTIVES AND ACTIVITIES

Objectives and aims

We raise funds to provide support and activities for people with additional and complex needs. The activities include our JPC Independence Award, a structured program designed to help adults with special/complex needs learn vital independent skills. Also, our JPC Animal Therapy activity, which is helping young adults gain confidence through animal therapy and animal husbandry courses.

Significant activities

Due to the impact of the COVID Pandemic and changes imposed by our current landlord, we are unable to continue to offer high quality living accommodation respite and care facilities. Our focus now is delivering a comprehensive and proven activities service through our JPC Training for Independence program, which is designed to help educate and support adults by reason of disability vital independent skills and lifelong learning opportunities.

In addition to the above, we also offer Animal Therapy which helps adults and others with special and complex needs to gain confidence through animal therapy and husbandry courses. These courses are currently partially being funded through the National Lottery Reaching Communities Program.

Public benefit

The trustees confirm that they have complied with the duty set out in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charities Commission in respect of public benefit.

Principal Funding Sources

During the year JPC Community Farm continued to receive voluntary assistance from local people and organisations. The Trustees take this opportunity to extend their gratitude to these individuals and organisations for the time they have given and to the following organisations and funders who have provided financial support for services and activities during the year. The main sponsors:

National Lottery - Animal Therapies £92,622

Hambleton Council - £4,420

Wolfsen Foundation - Grant for Kitchen renovation, £24,089

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year JPC Community Farm has been successful in seeking and securing grant funding in order to continue the development of the Care/Petting Farm and Training for Independence.

The organisation has continued to work throughout the year to develop long-lasting partnerships with other service providers in the North Yorkshire and Teesside area.

FUTURE PLANS

The organisation continues to look towards its long-term objectives and will continue generating and securing funds which will provide JPC Community Farm with the ability of providing the services listed in its Objective & Aims.

The Trustees and staff of JPC Community Farm continue to dedicate their time and efforts towards ensuring a brighter future for all its beneficiaries.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

JPC Community Farm

Report of the Trustees **for the Year Ended 31 December 2023**

The charity is governed by its Memorandum of Association which establishes the objects and powers of the charity and its Articles of Association, which governs the charity.

The company is limited by guarantee, having no share capital.

Recruitment and appointment of new trustees

The trustees/directors who held office during the year to 31st December 2023 are set out below.

All directors of the company are also trustees of the charity and there are no other trustees.

The Board comprises of between three and seven members, all of whom will be Full Members as defined within the Articles. Any replacements are elected by the Board of Trustees/Directors at a normal meeting and they will serve until the next Annual General Meeting (AGM). All Full Members shall retire from office at every AGM, but then be eligible for re-election, if duly nominated.

The Board may also co-opt, as advisors, no more than two persons (members or not), to serve on the Board. Employees, persons under eighteen years of age, or prohibited by law to be directors, are prohibited to serve on the Board.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

10523319 (England and Wales)

Registered Charity number

1172634

Registered office

Thorn Tree Farm
Busby
North Yorkshire
TS9 5LB

Trustees

Mr P Connaughton (appointed 13/2/2023)

Mrs J Connaughton

Ms A S Heath

Mr N P Winney

Mr D Hakami

Mr F I Unigwe (resigned 6/7/2023)

L Ingledew

Principal Staff: Mrs Lindsay Walker (Chief Operating Officer)

Independent Examiner

JBC Accountants Limited

Chartered Accountants

3B Lockheed Court

Preston Farm

Stockton on Tees

TS18 3SH

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 27 September 2024 and signed on its behalf by:

Mr D Hakami - Trustee

**Independent Examiner's Report to the Trustees of
JPC Community Farm**

Independent examiner's report to the trustees of JPC Community Farm ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

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

L Dickson
The Institute of Chartered Accountants in England and Wales

JBC Accountants Limited
Chartered Accountants
3B Lockheed Court
Preston Farm
Stockton on Tees
TS18 3SH

27 September 2024

JPC Community Farm

**Statement of Financial Activities
for the Year Ended 31 December 2023**

		Unrestricted funds £	Restricted funds £	31/12/23 Total funds £	31/12/22 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	33,145	-	33,145	33,075
Charitable activities					
Musical Horticultural Therapy Garden		-	-	-	4,752
Education Centre		-	-	-	8,600
Core Charitable		5,999	92,622	98,621	82,352
Minibus		-	-	-	22,500
Kitchen renovations		-	28,509	28,509	-
Other trading activities	3	101,829	-	101,829	144,028
Total		<u>140,973</u>	<u>121,131</u>	<u>262,104</u>	<u>295,307</u>
EXPENDITURE ON					
Raising funds	4	2,664	-	2,664	13,962
Charitable activities	5				
Development of Farm Buildings		-	931	931	1,163
Musical Horticultural Therapy Garden		-	1,945	1,945	6,716
Education Centre		-	5,059	5,059	15,788
Petting Farm		2,353	-	2,353	-
Core Charitable		166,889	74,176	241,065	316,527
Minibus		-	5,962	5,962	8,642
Kitchen renovations		-	28,509	28,509	-
Total		<u>171,906</u>	<u>116,582</u>	<u>288,488</u>	<u>362,798</u>
NET INCOME/(EXPENDITURE)		(30,933)	4,549	(26,384)	(67,491)
RECONCILIATION OF FUNDS					
Total funds brought forward		(81,257)	67,289	(13,968)	53,523
TOTAL FUNDS CARRIED FORWARD		<u>(112,190)</u>	<u>71,838</u>	<u>(40,352)</u>	<u>(13,968)</u>

The notes form part of these financial statements

JPC Community Farm

Balance Sheet
31 December 2023

		Unrestricted funds £	Restricted funds £	31/12/23 Total funds £	31/12/22 Total funds £
	Notes				
FIXED ASSETS					
Tangible assets	10	19,697	38,919	58,616	70,265
CURRENT ASSETS					
Debtors	11	27,311	-	27,311	39,067
Cash at bank and in hand		500	38,430	38,930	20,182
		<u>27,811</u>	<u>38,430</u>	<u>66,241</u>	<u>59,249</u>
CREDITORS					
Amounts falling due within one year	12	(151,326)	(5,511)	(156,837)	(131,398)
NET CURRENT ASSETS/(LIABILITIES)		<u>(123,515)</u>	<u>32,919</u>	<u>(90,596)</u>	<u>(72,149)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		(103,818)	71,838	(31,980)	(1,884)
CREDITORS					
Amounts falling due after more than one year	13	(8,372)	-	(8,372)	(12,084)
NET ASSETS/(LIABILITIES)		<u>(112,190)</u>	<u>71,838</u>	<u>(40,352)</u>	<u>(13,968)</u>
FUNDS	15				
Unrestricted funds				(112,190)	(81,257)
Restricted funds				<u>71,838</u>	<u>67,289</u>
TOTAL FUNDS				<u>(40,352)</u>	<u>(13,968)</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

JPC Community Farm

Balance Sheet - continued

31 December 2023

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

The financial statements were approved by the Board of Trustees and authorised for issue on 27 September 2024 and were signed on its behalf by:

Mr P Connaughton - Trustee

Mr D Hakami - Trustee

The notes form part of these financial statements

JPC Community Farm

Notes to the Financial Statements **for the Year Ended 31 December 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Grants and donations are only included in the SOFA when the general income recognition criteria are met.

Gift aid receivable is included in income when there is a valid declaration from the donor.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- 10% on cost
Plant and machinery	- 20% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

JPC Community Farm

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

1. ACCOUNTING POLICIES - continued

Going concern

The accounts show negative reserves of £40,352, however the directors feel that the charity has adequate resources to continue operating, with funding in place to support it for the foreseeable future. The accounts have therefore been prepared on the going concern basis.

2. DONATIONS AND LEGACIES

	31/12/23	31/12/22
	£	£
Donations	33,145	33,075
	<u> </u>	<u> </u>

3. OTHER TRADING ACTIVITIES

	31/12/23	31/12/22
	£	£
Fundraising events	11,923	48,787
Fees from training courses	89,906	95,241
	<u> </u>	<u> </u>
	<u>101,829</u>	<u>144,028</u>

4. RAISING FUNDS

Other trading activities

	31/12/23	31/12/22
	£	£
Purchases	2,664	13,962
	<u> </u>	<u> </u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Development of Farm Buildings	931	-	931
Musical Horticultural Therapy Garden	1,945	-	1,945
Education Centre	5,059	-	5,059
Petting Farm	2,353	-	2,353
Core Charitable	240,647	418	241,065
Minibus	5,962	-	5,962
Kitchen renovations	28,509	-	28,509
	<u> </u>	<u> </u>	<u> </u>
	<u>285,406</u>	<u>418</u>	<u>285,824</u>

JPC Community Farm

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31/12/23	31/12/22
	£	£
Depreciation - owned assets	14,064	16,391
Hire of plant and machinery	1,464	1,433
	<u> </u>	<u> </u>

7. TRUSTEES' REMUNERATION AND BENEFITS

The following expenses were reimbursed to trustees during the year:

Paul Connaughton £343, Julie Connaughton £65

Paul Connaughton also received remuneration in the year to 31st December 2023 of £4,722, in respect of his role as chief executive officer. This salary ceased on 10th February 2023 and he was then appointed as trustee on 13th February 2023.

8. STAFF COSTS

	31/12/23	31/12/22
	£	£
Wages and salaries	103,803	157,489
Social security costs	8,394	14,086
Other pension costs	2,021	2,157
	<u> </u>	<u> </u>
	<u>114,218</u>	<u>173,732</u>

The average monthly number of employees during the year was as follows:

	31/12/23	31/12/22
Administration staff	1	1
Direct charitable activities	4	4
Maintenance	2	2
	<u> </u>	<u> </u>
	<u>7</u>	<u>7</u>

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	33,075	-	33,075
Charitable activities			
Musical Horticultural Therapy Garden	-	4,752	4,752
Education Centre	-	8,600	8,600
Core Charitable	7,350	75,002	82,352
Minibus	-	22,500	22,500
Other trading activities	<u>144,028</u>	<u>-</u>	<u>144,028</u>
Total	<u>184,453</u>	<u>110,854</u>	<u>295,307</u>

JPC Community Farm

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
EXPENDITURE ON			
Raising funds	13,962	-	13,962
Charitable activities			
Development of Farm Buildings	-	1,163	1,163
Musical Horticultural Therapy Garden	-	6,716	6,716
Education Centre	-	15,788	15,788
Core Charitable	255,049	61,478	316,527
Minibus	-	8,642	8,642
Total	<u>269,011</u>	<u>93,787</u>	<u>362,798</u>
NET INCOME/(EXPENDITURE)	(84,558)	17,067	(67,491)
RECONCILIATION OF FUNDS			
Total funds brought forward	3,301	50,222	53,523
TOTAL FUNDS CARRIED FORWARD	<u><u>(81,257)</u></u>	<u><u>67,289</u></u>	<u><u>(13,968)</u></u>

10. TANGIBLE FIXED ASSETS

	Long leasehold £	Plant and machinery £	Fixtures and fittings £
COST			
At 1 January 2023	34,961	9,541	19,499
Additions	-	-	1,088
At 31 December 2023	<u>34,961</u>	<u>9,541</u>	<u>20,587</u>
DEPRECIATION			
At 1 January 2023	6,992	3,795	7,478
Charge for year	3,496	1,150	2,622
At 31 December 2023	<u>10,488</u>	<u>4,945</u>	<u>10,100</u>
NET BOOK VALUE			
At 31 December 2023	<u><u>24,473</u></u>	<u><u>4,596</u></u>	<u><u>10,487</u></u>
At 31 December 2022	<u><u>27,969</u></u>	<u><u>5,746</u></u>	<u><u>12,021</u></u>

JPC Community Farm

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

10. TANGIBLE FIXED ASSETS - continued

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 January 2023	30,735	3,250	97,986
Additions	-	1,327	2,415
At 31 December 2023	30,735	4,577	100,401
DEPRECIATION			
At 1 January 2023	7,648	1,808	27,721
Charge for year	5,742	1,054	14,064
At 31 December 2023	13,390	2,862	41,785
NET BOOK VALUE			
At 31 December 2023	17,345	1,715	58,616
At 31 December 2022	23,087	1,442	70,265

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/23 £	31/12/22 £
Trade debtors	25,763	38,689
Other debtors	1,548	-
Prepayments	-	378
	27,311	39,067

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/23 £	31/12/22 £
Bank loans and overdrafts (see note 14)	22,584	23,829
Trade creditors	28,313	45,459
Amounts owed to group undertakings	11,788	390
Social security and other taxes	86,341	60,883
Other creditors	620	607
Accrued expenses	7,191	230
	156,837	131,398

JPC Community Farm

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

13. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31/12/23	31/12/22
	£	£
Other loans (see note 14)	8,372	12,084
	<u>8,372</u>	<u>12,084</u>

14. LOANS

An analysis of the maturity of loans is given below:

	31/12/23	31/12/22
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	16,675	18,829
Bank loans	5,909	5,000
	<u>22,584</u>	<u>23,829</u>
Amounts falling between one and two years:		
Other loans - 1-2 years	8,372	12,084
	<u>8,372</u>	<u>12,084</u>

15. MOVEMENT IN FUNDS

	At 1/1/23	Net movement in funds	At 31/12/23
	£	£	£
Unrestricted funds			
General fund	(81,257)	(30,933)	(112,190)
Restricted funds			
North East Ladies Day	7,040	(880)	6,160
National Lottery	9,979	(1,697)	8,282
Screwfix Foundation	2,073	(415)	1,658
Yorkshire Building Society	424	(85)	339
Rothley Trust	386	(77)	309
Magdalen Trust	1,502	(374)	1,128
Green Hall Foundation	4,000	(4,000)	-
Percy Bilton	2,156	(431)	1,725
William Webster Charitable Trust	1,878	(467)	1,411
Fernhurst Trust	3,756	(934)	2,822
Hedley FDN BCA	1,280	(256)	1,024
D Oyly Carte	668	(134)	534
British Humane Society	1,474	(295)	1,179
Victoria Wood Foundation	440	(55)	385
Russ Holmes	3,077	(918)	2,159
Clothworkers Foundation	13,145	(3,269)	9,876
National Lottery Reaching Communities	14,011	18,836	32,847
	<u>67,289</u>	<u>4,549</u>	<u>71,838</u>
TOTAL FUNDS	<u>(13,968)</u>	<u>(26,384)</u>	<u>(40,352)</u>

JPC Community Farm

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

15. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	140,973	(171,906)	(30,933)
Restricted funds			
North East Ladies Day	-	(880)	(880)
National Lottery	-	(1,697)	(1,697)
Screwfix Foundation	-	(415)	(415)
Yorkshire Building Society	-	(85)	(85)
Rothley Trust	-	(77)	(77)
Magdalen Trust	-	(374)	(374)
Green Hall Foundation	-	(4,000)	(4,000)
Percy Bilton	-	(431)	(431)
William Webster Charitable Trust	-	(467)	(467)
Fernhurst Trust	-	(934)	(934)
Hedley FDN BCA	-	(256)	(256)
D Oyly Carte	-	(134)	(134)
British Humane Society	-	(295)	(295)
Victoria Wood Foundation	-	(55)	(55)
Russ Holmes	-	(918)	(918)
Clothworkers Foundation	-	(3,269)	(3,269)
National Lottery Reaching Communities	92,622	(73,786)	18,836
Hambleton District Council	4,420	(4,420)	-
Wolfson Foundation	24,089	(24,089)	-
	121,131	(116,582)	4,549
TOTAL FUNDS			
	262,104	(288,488)	(26,384)

JPC Community Farm

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/22 £	Net movement in funds £	At 31/12/22 £
Unrestricted funds			
General fund	3,301	(84,558)	(81,257)
Restricted funds			
North East Ladies Day	7,920	(880)	7,040
National Lottery	17,731	(7,752)	9,979
Screwfix Foundation	2,591	(518)	2,073
Yorkshire Building Society	530	(106)	424
Rothley Trust	482	(96)	386
Magdalen Trust	2,000	(498)	1,502
Green Hall Foundation	4,000	-	4,000
Percy Bilton	2,695	(539)	2,156
William Webster Charitable Trust	2,500	(622)	1,878
Fernhurst Trust	5,000	(1,244)	3,756
Hedley FDN BCA	1,600	(320)	1,280
D Oyly Carte	835	(167)	668
British Humane Society	1,843	(369)	1,474
Victoria Wood Foundation	495	(55)	440
Russ Holmes	-	3,077	3,077
Clothworkers Foundation	-	13,145	13,145
National Lottery Reaching Communities	-	14,011	14,011
	50,222	17,067	67,289
TOTAL FUNDS	53,523	(67,491)	(13,968)

JPC Community Farm

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

15. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	184,453	(269,011)	(84,558)
Restricted funds			
North East Ladies Day	-	(880)	(880)
National Lottery	10,000	(17,752)	(7,752)
Screwfix Foundation	-	(518)	(518)
Yorkshire Building Society	-	(106)	(106)
Rothley Trust	-	(96)	(96)
Education and Skills Funding Agency	6,600	(6,600)	-
Magdalen Trust	-	(498)	(498)
Percy Bilton	-	(539)	(539)
William Webster Charitable Trust	-	(622)	(622)
Fernhurst Trust	-	(1,244)	(1,244)
Hedley FDN BCA	-	(320)	(320)
ESFA	2,000	(2,000)	-
D Oyly Carte	-	(167)	(167)
British Humane Society	-	(369)	(369)
Victoria Wood Foundation	-	(55)	(55)
Russ Holmes	5,000	(1,923)	3,077
Clothworkers Foundation	17,500	(4,355)	13,145
National Lottery Reaching Communities	46,882	(32,871)	14,011
Charities Trust	18,120	(18,120)	-
NGSCG	4,752	(4,752)	-
	110,854	(93,787)	17,067
TOTAL FUNDS	295,307	(362,798)	(67,491)

During the year £92,622 was received from the National Lottery Reaching Communities fund. This has been spent in part during the year on farm running costs, with £32,846 carried forward to be spent in 2024.

Funding of £4,420 received in the year from Hambleton District Council, and £24,089 received from the Wolfson Foundation have both been spent in full in the year on kitchen renovation works.

16. RELATED PARTY DISCLOSURES

£7,015 was received from JPC Care and Support Ltd and £730 from JPC Specialist Motorsports Ltd for recharges in the year. JPC Specialist Motorsports is owned by Paul Connaughton and JPC Care and Support Ltd is owned by Julie Connaughton.

Trade debtors balances at 31.12.23 include £756 due from JPC Care and Support Ltd and £990 due from JPC Specialist Motorsports Ltd.

Trade creditors balances include £941 due to Paul Connaughton, who was appointed as a trustee on 13.02.23.

At 31.12.23 the accounts include the following inter-company balances:

£1,000 due from JPC Specialist Motorsports Ltd

£11,788 due to JPC Sales Ltd

JPC COMMUNITY FARM

England & Wales - Charity number 1172634

Accounts

REGISTERED COMPANY NUMBER: 10523319 (England and Wales)
REGISTERED CHARITY NUMBER: 1172634

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2022
for
JPC Community Farm

JBC Accountants Limited
Chartered Accountants
3B Lockheed Court
Preston Farm
Stockton on Tees
TS18 3SH

JPC Community Farm

Contents of the Financial Statements
for the Year Ended 31 December 2022

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JPC Community Farm

Report of the Trustees **for the Year Ended 31 December 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

OBJECTIVES AND ACTIVITIES

Objectives and aims

JPC Community Farm is an approachable, family-run organisation that aims to provide relief to adults with children in the North Yorkshire and Teesside area with complex needs by reason of disability. It aims to do this by providing high quality living accommodation and care and providing respite/short break facilities, advice and services for those who care for them plus Training for Independence.

Significant activities

Throughout the past year, JPC Community Farm has worked towards achieving its Aims and Objectives by holding a number of successful events to raise funds so that it can build towards its ultimate goal of providing respite/short break services to both its long-term, respite/short break residents and those using our Training for Independence Hub. Covid continued to have a significant impact on the mental health of our service users and being able to offer the opportunity of coming somewhere adapted for their needs has been a lifeline to so many and helped reduce the anxiety and stress created from the government restrictions. Fund raising has improved during the last financial year but it has been a highly competitive arena to secure the much needed funds. We remain aware of social distancing and the need to protect our vulnerable service users. We have worked closely with a number of businesses and charitable trusts in order to continue to receive much needed revenue. Funding overall outperformed 2021.

Public benefit

The trustees confirm that they have complied with the duty set out in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charities Commission in respect of public benefit.

Principal Funding Sources

During the year JPC Community Farm continued to receive voluntary assistance from local people and organisations. The Trustees take this opportunity to extend their gratitude to these individuals and organisations for the time they have given and to the following organisations and funders who have provided financial support for services and activities during the year. The main sponsors:

National Lottery £10,000
Nationwide Community Grant £18,120
Clothworkers Foundation £17,500
NGSCG - £4,752
The National Lottery £46,881.50
Scurrah Wainwright Trust £3,000
The Rothley Trust £1,000
The Archer Trust £3,000
Plus numerous more with grants from £500+

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year JPC Community Farm has been successful in seeking and securing grant funding in order to continue the development of the Care/Petting Farm and Training for Independence.

The organisation has continued to work throughout the year to develop long-lasting partnerships with other service providers in the North Yorkshire and Teesside area.

FUTURE PLANS

The organisation continues to look towards its long-term objectives and will continue generating and securing funds which will provide JPC Community Farm with the ability of providing the services listed in its Objective & Aims.

The Trustees and staff of JPC Community Farm continue to dedicate their time and efforts towards ensuring a brighter future for all its beneficiaries.

JPC Community Farm

Report of the Trustees **for the Year Ended 31 December 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charity is governed by its Memorandum of Association which establishes the objects and powers of the charity and its Articles of Association, which governs the charity.

The company is limited by guarantee, having no share capital.

Recruitment and appointment of new trustees

The trustees/directors who held office during the year to 31st December 2022 are set out below.

All directors of the company are also trustees of the charity and there are no other trustees.

The Board comprises of between three and seven members, all of whom will be Full Members as defined within the Articles. Any replacements are elected by the Board of Trustees/Directors at a normal meeting and they will serve until the next Annual General Meeting (AGM). All Full Members shall retire from office at every AGM, but then be eligible for re-election, if duly nominated.

The Board may also co-opt, as advisors, no more than two persons (members or not), to serve on the Board. Employees, persons under eighteen years of age, or prohibited by law to be directors, are prohibited to serve on the Board.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

10523319 (England and Wales)

Registered Charity number

1172634

Registered office

Thorn Tree Farm
Busby
North Yorkshire
TS9 5LB

Trustees

Mr P Connaughton (appointed 13/2/2023)

Mrs J Connaughton

Ms A S Heath

Mr K Dawson (resigned 11/7/2022)

Mr N P Winney

Mr D Hakami

Mr F I Unigwe (resigned 6/7/2023)

L Ingledew (appointed 21/7/2022)

Principal Staff: Mr P Connaughton (Chief Executive Officer)

Independent Examiner

JBC Accountants Limited
Chartered Accountants
3B Lockheed Court
Preston Farm
Stockton on Tees
TS18 3SH

JPC Community Farm

Report of the Trustees
for the Year Ended 31 December 2022

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 18 March 2024 and signed on its behalf by:

Mr D Hakami - Trustee

**Independent Examiner's Report to the Trustees of
JPC Community Farm**

Independent examiner's report to the trustees of JPC Community Farm ('the Company')

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

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

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

L Dickson
The Institute of Chartered Accountants in England and Wales

JBC Accountants Limited
Chartered Accountants
3B Lockheed Court
Preston Farm
Stockton on Tees
TS18 3SH

18 March 2024

JPC Community Farm

Statement of Financial Activities
for the Year Ended 31 December 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	33,075	-	33,075	10,776
Charitable activities					
Development of Farm Buildings		-	-	-	3,715
Musical Horticultural Therapy Garden		-	4,752	4,752	-
Education Centre		-	8,600	8,600	32,829
Petting Farm		-	-	-	4,920
Inclusive Play Area		-	-	-	1,500
Core Charitable		7,350	75,002	82,352	116,658
Minibus		-	22,500	22,500	9,500
Other trading activities	3	144,028	-	144,028	71,702
Total		<u>184,453</u>	<u>110,854</u>	<u>295,307</u>	<u>251,600</u>
EXPENDITURE ON					
Raising funds	4	13,962	-	13,962	1,847
Charitable activities	5				
Development of Farm Buildings		-	1,163	1,163	2,056
Musical Horticultural Therapy Garden		-	6,716	6,716	1,988
Education Centre		-	15,788	15,788	88,978
Petting Farm		-	-	-	14,603
Inclusive Play Area		-	-	-	1,500
Core Charitable		255,049	61,478	316,527	177,448
Minibus		-	8,642	8,642	-
Total		<u>269,011</u>	<u>93,787</u>	<u>362,798</u>	<u>288,420</u>
NET INCOME/(EXPENDITURE)		(84,558)	17,067	(67,491)	(36,820)
RECONCILIATION OF FUNDS					
Total funds brought forward		3,301	50,222	53,523	90,343
TOTAL FUNDS CARRIED FORWARD		<u>(81,257)</u>	<u>67,289</u>	<u>(13,968)</u>	<u>53,523</u>

The notes form part of these financial statements

JPC Community Farm

Balance Sheet
31 December 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	10	22,185	48,080	70,265	55,537
CURRENT ASSETS					
Debtors	11	39,067	-	39,067	32,888
Cash at bank and in hand		972	19,210	20,182	20,403
		<u>40,039</u>	<u>19,210</u>	<u>59,249</u>	<u>53,291</u>
CREDITORS					
Amounts falling due within one year	12	(131,397)	(1)	(131,398)	(38,160)
NET CURRENT ASSETS/(LIABILITIES)		<u>(91,358)</u>	<u>19,209</u>	<u>(72,149)</u>	<u>15,131</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		(69,173)	67,289	(1,884)	70,668
CREDITORS					
Amounts falling due after more than one year	13	(12,084)	-	(12,084)	(17,145)
NET ASSETS		<u>(81,257)</u>	<u>67,289</u>	<u>(13,968)</u>	<u>53,523</u>
FUNDS	15				
Unrestricted funds				(81,257)	3,301
Restricted funds				<u>67,289</u>	<u>50,222</u>
TOTAL FUNDS				<u>(13,968)</u>	<u>53,523</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

JPC Community Farm

Balance Sheet - continued

31 December 2022

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

The financial statements were approved by the Board of Trustees and authorised for issue on 18 March 2024 and were signed on its behalf by:

Mr P Connaughton - Trustee

Mr D Hakami - Trustee

JPC Community Farm

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Grants and donations are only included in the SOFA when the general income recognition criteria are met.

Gift aid receivable is included in income when there is a valid declaration from the donor.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- 10% on cost
Plant and machinery	- 20% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

JPC Community Farm

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

1. ACCOUNTING POLICIES - continued

Going concern

The accounts show negative unrestricted reserves of £81,257, however the directors feel that the charity has adequate resources to continue operating, with funding in place to support it for the foreseeable future. The accounts have therefore been prepared on the going concern basis.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	33,075	10,776
	<u>33,075</u>	<u>10,776</u>

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising events	48,787	10,265
Fees from training courses	95,241	61,437
	<u>144,028</u>	<u>71,702</u>

4. RAISING FUNDS

Other trading activities

	2022	2021
	£	£
Purchases	13,962	1,847
	<u>13,962</u>	<u>1,847</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Development of Farm Buildings	1,163	-	1,163
Musical Horticultural Therapy Garden	6,716	-	6,716
Education Centre	15,788	-	15,788
Core Charitable	315,464	1,063	316,527
Minibus	8,642	-	8,642
	<u>347,773</u>	<u>1,063</u>	<u>348,836</u>

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	16,391	9,767
Hire of plant and machinery	1,433	1,015
	<u>17,824</u>	<u>10,782</u>

JPC Community Farm

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

7. TRUSTEES' REMUNERATION AND BENEFITS

The following expenses were reimbursed to trustees during the year:

Paul Connaughton £3,564.23

Paul Connaughton also received remuneration in the year to 31st December 2022 of £45k, in respect of his role as chief executive officer. This salary ceased on 10th February 2023 and he was then appointed as trustee on 13th February 2023.

8. STAFF COSTS

	2022 £	2021 £
Wages and salaries	157,489	125,466
Social security costs	14,086	8,863
Other pension costs	2,157	1,348
	<u>173,732</u>	<u>135,677</u>

The average monthly number of employees during the year was as follows:

	2022	2021
Administration staff	1	1
Direct charitable activities	4	4
Maintenance	2	3
	<u>7</u>	<u>8</u>

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	10,776	-	10,776
Charitable activities			
Development of Farm Buildings	-	3,715	3,715
Education Centre	-	32,829	32,829
Petting Farm	-	4,920	4,920
Inclusive Play Area	-	1,500	1,500
Core Charitable	54,930	61,728	116,658
Minibus	-	9,500	9,500
Other trading activities	<u>71,702</u>	<u>-</u>	<u>71,702</u>
Total	<u>137,408</u>	<u>114,192</u>	<u>251,600</u>
EXPENDITURE ON			
Raising funds	1,099	748	1,847
Charitable activities			
Development of Farm Buildings	-	2,056	2,056
Musical Horticultural Therapy Garden	-	1,988	1,988
Education Centre	5,541	83,437	88,978

JPC Community Farm

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

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Petting Farm	9,683	4,920	14,603
Inclusive Play Area	-	1,500	1,500
Core Charitable	118,755	58,693	177,448
Total	135,078	153,342	288,420
NET INCOME/(EXPENDITURE)	2,330	(39,150)	(36,820)
RECONCILIATION OF FUNDS			
Total funds brought forward	971	89,372	90,343
TOTAL FUNDS CARRIED FORWARD	3,301	50,222	53,523

10. TANGIBLE FIXED ASSETS

	Long leasehold £	Plant and machinery £	Fixtures and fittings £
COST			
At 1 January 2022	34,961	9,541	19,499
Additions	-	-	-
At 31 December 2022	34,961	9,541	19,499
DEPRECIATION			
At 1 January 2022	3,496	2,359	4,472
Charge for year	3,496	1,436	3,006
At 31 December 2022	6,992	3,795	7,478
NET BOOK VALUE			
At 31 December 2022	27,969	5,746	12,021
At 31 December 2021	31,465	7,182	15,027

JPC Community Farm

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

10. TANGIBLE FIXED ASSETS - continued

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 January 2022	-	2,866	66,867
Additions	30,735	384	31,119
At 31 December 2022	30,735	3,250	97,986
DEPRECIATION			
At 1 January 2022	-	1,003	11,330
Charge for year	7,648	805	16,391
At 31 December 2022	7,648	1,808	27,721
NET BOOK VALUE			
At 31 December 2022	23,087	1,442	70,265
At 31 December 2021	-	1,863	55,537

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	38,689	28,723
Other debtors	-	2,433
Prepayments	378	1,732
	39,067	32,888

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Bank loans and overdrafts (see note 14)	23,829	4,955
Trade creditors	45,459	15,403
Amounts owed to group undertakings	390	-
Social security and other taxes	60,883	16,930
Other creditors	607	872
Accrued expenses	230	-
	131,398	38,160

JPC Community Farm

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

13. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2022	2021
	£	£
Other loans (see note 14)	12,084	17,145
	<u>12,084</u>	<u>17,145</u>

14. LOANS

An analysis of the maturity of loans is given below:

	2022	2021
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	18,829	-
Bank loans	5,000	4,955
	<u>23,829</u>	<u>4,955</u>
Amounts falling between one and two years:		
Other loans - 1-2 years	12,084	17,145
	<u>12,084</u>	<u>17,145</u>

15. MOVEMENT IN FUNDS

	At 1/1/22	Net movement in funds	At 31/12/22
	£	£	£
Unrestricted funds			
General fund	3,301	(84,558)	(81,257)
Restricted funds			
North East Ladies Day	7,920	(880)	7,040
National Lottery	17,731	(7,752)	9,979
Screwfix Foundation	2,591	(518)	2,073
Yorkshire Building Society	530	(106)	424
Rothley Trust	482	(96)	386
Magdalen Trust	2,000	(498)	1,502
Green Hall Foundation	4,000	-	4,000
Percy Bilton	2,695	(539)	2,156
William Webster Charitable Trust	2,500	(622)	1,878
Fernhurst Trust	5,000	(1,244)	3,756
Hedley FDN BCA	1,600	(320)	1,280
D Oyly Carte	835	(167)	668
British Humane Society	1,843	(369)	1,474
Victoria Wood Foundation	495	(55)	440
Russ Holmes	-	3,077	3,077
Clothworkers Foundation	-	13,145	13,145
National Lottery Reaching Communities	-	14,011	14,011
	<u>50,222</u>	<u>17,067</u>	<u>67,289</u>
TOTAL FUNDS	<u>53,523</u>	<u>(67,491)</u>	<u>(13,968)</u>

JPC Community Farm

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

15. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	184,453	(269,011)	(84,558)
Restricted funds			
North East Ladies Day	-	(880)	(880)
National Lottery	10,000	(17,752)	(7,752)
Screwfix Foundation	-	(518)	(518)
Yorkshire Building Society	-	(106)	(106)
Rothley Trust	-	(96)	(96)
Education and Skills Funding Agency	6,600	(6,600)	-
Magdalen Trust	-	(498)	(498)
Percy Bilton	-	(539)	(539)
William Webster Charitable Trust	-	(622)	(622)
Fernhurst Trust	-	(1,244)	(1,244)
Hedley FDN BCA	-	(320)	(320)
ESFA	2,000	(2,000)	-
D Oyly Carte	-	(167)	(167)
British Humane Society	-	(369)	(369)
Victoria Wood Foundation	-	(55)	(55)
Russ Holmes	5,000	(1,923)	3,077
Clothworkers Foundation	17,500	(4,355)	13,145
National Lottery Reaching Communities	46,882	(32,871)	14,011
Charities Trust	18,120	(18,120)	-
NGSCG	4,752	(4,752)	-
	110,854	(93,787)	17,067
TOTAL FUNDS			
	295,307	(362,798)	(67,491)

JPC Community Farm

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

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/21 £	Net movement in funds £	At 31/12/21 £
Unrestricted funds			
General fund	971	2,330	3,301
Restricted funds			
North East Ladies Day	8,800	(880)	7,920
National Lottery	70,813	(53,082)	17,731
Screwfix Foundation	3,494	(903)	2,591
Yorkshire Building Society	663	(133)	530
Rothley Trust	602	(120)	482
Humber Learning Consortium	5,000	(5,000)	-
Magdalen Trust	-	2,000	2,000
Green Hall Foundation	-	4,000	4,000
Percy Bilton	-	2,695	2,695
William Webster Charitable Trust	-	2,500	2,500
Fernhurst Trust	-	5,000	5,000
Hedley FDN BCA	-	1,600	1,600
D Oyly Carte	-	835	835
British Humane Society	-	1,843	1,843
Victoria Wood Foundation	-	495	495
	<u>89,372</u>	<u>(39,150)</u>	<u>50,222</u>
TOTAL FUNDS	<u><u>90,343</u></u>	<u><u>(36,820)</u></u>	<u><u>53,523</u></u>

JPC Community Farm

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

15. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	137,408	(135,078)	2,330
Restricted funds			
North East Ladies Day	-	(880)	(880)
National Lottery	9,895	(62,977)	(53,082)
Screwfix Foundation	-	(903)	(903)
Yorkshire Building Society	-	(133)	(133)
Rothley Trust	-	(120)	(120)
Education and Skills Funding Agency	13,400	(13,400)	-
Humber Learning Consortium	(5,716)	716	(5,000)
Foyle Foundation	5,000	(5,000)	-
Magdalen Trust	2,000	-	2,000
Green Hall Foundation	4,000	-	4,000
Anton Jurgens Charitable Trust	5,000	(5,000)	-
Percy Bilton	3,715	(1,020)	2,695
William Webster Charitable Trust	2,500	-	2,500
Leeds Building Society	873	(873)	-
Fernhurst Trust	5,000	-	5,000
UK Youth	20,000	(20,000)	-
Hedley FDN BCA	2,000	(400)	1,600
Tesco	1,000	(1,000)	-
Access Impact Business Solutions	20,999	(20,999)	-
CLA Charitable Trust	4,920	(4,920)	-
Tees Valley Combined Authority	5,000	(5,000)	-
Stockton Borough Council	500	(500)	-
ESFA	2,000	(2,000)	-
DWF	1,000	(1,000)	-
Alpkit Foundation	250	(250)	-
David Solomon Charitable Trust	1,500	(1,500)	-
D Oyly Carte	4,356	(3,521)	835
British Humane Society	3,000	(1,157)	1,843
Victoria Wood Foundation	2,000	(1,505)	495
	<u>114,192</u>	<u>(153,342)</u>	<u>(39,150)</u>
TOTAL FUNDS	<u>251,600</u>	<u>(288,420)</u>	<u>(36,820)</u>

£10,000 was received in the year from the National Lottery. This has been spent in full in the year on farm running costs. A further £46,882 was received from the National Lottery Reaching Communities fund. This has been spent in part during the year on farm running costs, with £14,010 carried forward to be spent in 2023.

Funding of £17,500 from the Clothworkers Foundation has been received in the year to be used towards the purchase of a minibus. £5,000 was also received from Russ Holmes towards minibus costs. £1,199 of this has been carried forward to 2023 to be used towards fuel and running costs.

ESF funding of £8,600 has been received in the year, and fully spent on the running costs of the education centre.

£4,752 received in the year from the NGSCG has been spent in full on the therapy garden.

£18,120 was received from the Charities Trust in the year and spent in full on farm running costs.

£48,080 of restricted funds will be carried forward to meet future depreciation costs of fixed assets.

JPC Community Farm

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

16. CAPITAL COMMITMENTS

	2022	2021
	£	£
Contracted but not provided for in the financial statements	-	29,023
	<u> </u>	<u> </u>

17. RELATED PARTY DISCLOSURES

£3,901.56 was received from JPC Care and Support Ltd and £480 from JPC Sales Ltd (formerly JPC Specialist Motor Sports Ltd) for recharges in the year. JPC Sales is owned by JPC Community Farm and JPC Care and Support Ltd is owned by Julie Connaughton.

Trade debtors balances at 31.12.22 include £3,691.02 due from JPC Care and Support Ltd and £504 due from JPC Sales Ltd.

Trade creditors balances include £941.18 due to Paul Connaughton, who was appointed as a trustee on 13.02.23.

JPC COMMUNITY FARM

England & Wales - Charity number 1172634

Accounts

REGISTERED COMPANY NUMBER: 10523319 (England and Wales)
REGISTERED CHARITY NUMBER: 1172634

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2021
for
JPC Community Farm

JBC Accountants Limited
Chartered Accountants
3B Lockheed Court
Preston Farm
Stockton on Tees
TS18 3SH

JPC Community Farm

**Contents of the Financial Statements
for the Year Ended 31 December 2021**

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JPC Community Farm
Report of the Trustees
for the Year Ended 31 December 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

OBJECTIVES AND ACTIVITIES

Objectives and aims

JPC Community Farm is an approachable, family-run organisation that aims to provide relief to adults with children in the North Yorkshire and Teesside area with complex needs by reason of disability. It aims to do this by providing high quality living accommodation and care and providing respite/short break facilities, advice and services for those who care for them plus Training for Independence.

Significant activities

Throughout the past year, JPC Community Farm has worked towards achieving its Aims and Objectives by holding a number of successful events to raise funds so that it can build towards its ultimate goal of providing respite/short break services to both its long-term, respite/short break residents and those using our Training for Independence Hub. Covid continued to have a significant impact on the mental health of our service users and being able to offer the opportunity of coming somewhere adapted for their needs has been a lifeline to so many and helped reduce the anxiety and stress created from the government restrictions. Fund raising has improved during the last financial year but it has been a highly competitive arena to secure the much needed funds. We remain aware of social distancing and the need to protect our vulnerable service users. We have worked closely with a number of businesses and charitable trusts in order to continue to receive much needed revenue. Funding overall outperformed 2020.

Public benefit

The trustees confirm that they have complied with the duty set out in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charities Commission in respect of public benefit.

Principal Funding Sources

During the year JPC Community Farm continued to receive voluntary assistance from local people and organisations. The Trustees take this opportunity to extend their gratitude to these individuals and organisations for the time they have given and to the following organisations and funders who have provided financial support for services and activities during the year. The main sponsors:

Foyle Foundation £5,000
Percy Bilton Charity £3,800
Access Growth Fund £20,999
William Webster Charitable Trust £2,500
ESF Community Grant £13,400
D'Oyly Carte Charitable Trust £4,356
The Fernhurst Trust £5,000
British Humane Association £6,250
National Lottery Awards for All £9,895
The Green Hall Foundation £4,000
Anton Jurgens Trust £5,000
The Louis Nicholas Residuary Charitable Trust £5,000
The UK Youth Fund - Covid Resilience Fund £20,000
Plus numerous more with grants from £500+

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year JPC Community Farm has been successful in seeking and securing grant funding in order to continue the development of the Care/Petting Farm and Training for Independence.

The organisation has continued to work throughout the year to develop long-lasting partnerships with other service providers in the North Yorkshire and Teesside area.

JPC Community Farm
Report of the Trustees
for the Year Ended 31 December 2021

FUTURE PLANS

The organisation continues to look towards its long-term objectives and will continue generating and securing funds which will provide JPC Community Farm with the ability of providing the services listed in its Objective & Aims.

The Trustees and staff of JPC Community Farm continue to dedicate their time and efforts towards ensuring a brighter future for all its beneficiaries.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charity is governed by its Memorandum of Association which establishes the objects and powers of the charity and its Articles of Association, which governs the charity.

The company is limited by guarantee, having no share capital.

Recruitment and appointment of new trustees

The trustees/directors who held office during the year to 31st December 2021 are set out below.

All directors of the company are also trustees of the charity and there are no other trustees.

The Board comprises of between three and seven members, all of whom will be Full Members as defined within the Articles. Any replacements are elected by the Board of Trustees/Directors at a normal meeting and they will serve until the next Annual General Meeting (AGM). All Full Members shall retire from office at every AGM, but then be eligible for re-election, if duly nominated.

The Board may also co-opt, as advisors, no more than two persons (members or not), to serve on the Board. Employees, persons under eighteen years of age, or prohibited by law to be directors, are prohibited to serve on the Board.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

10523319 (England and Wales)

Registered Charity number

1172634

Registered office

Thorn Tree Farm
Busby
North Yorkshire
TS9 5LB

Trustees

Mr P Connaughton Director (resigned 28/10/2021)

Mrs J Connaughton Director

Mr J Highfield Trustee (resigned 13/12/2021)

Ms A S Heath Trustee

Mr K Dawson Trustee (resigned 11/7/2022)

Mr N P Winney Trustee (appointed 26/5/2021)

Mr D Hakami Trustee (appointed 26/5/2021)

Mr F I Unigwe Trustee (appointed 26/5/2021)

Principal Staff: Mr P Connaughton (Chief Executive Officer)

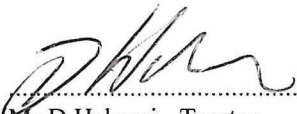
Independent Examiner

JBC Accountants Limited
Chartered Accountants
3B Lockheed Court
Preston Farm
Stockton on Tees
TS18 3SH

JPC Community Farm
Report of the Trustees
for the Year Ended 31 December 2021

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on29/9/22..... and signed on its behalf by:


.....
Mr D Hakami - Trustee

Independent Examiner's Report to the Trustees of
JPC Community Farm

Independent examiner's report to the trustees of JPC Community Farm ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021.

Responsibilities and basis of report

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

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

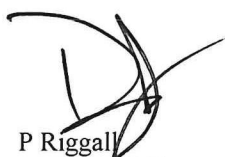
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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

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

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



P Riggall
Institute of Chartered Accountants in England and Wales
JBC Accountants Limited
Chartered Accountants
3B Lockheed Court
Preston Farm
Stockton on Tees
TS18 3SH

Date: 29/9/22

JPC Community Farm

Statement of Financial Activities
for the Year Ended 31 December 2021

		Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	10,775	-	10,775	11,149
Charitable activities					
Development of Farm Buildings		-	3,715	3,715	13,260
Musical Horticultural Therapy Garden		-	-	-	10,631
Education Centre		-	32,829	32,829	94,032
Holiday Enrichment Club		-	-	-	2,285
Meals for Vulnerable People		-	-	-	2,000
Petting Farm		-	4,920	4,920	-
Inclusive Play Area		-	1,500	1,500	-
Core Charitable		54,930	61,728	116,658	-
Minibus		-	9,500	9,500	-
Other trading activities	3	71,702	-	71,702	5,698
Total		137,407	114,192	251,599	139,055
EXPENDITURE ON					
Raising funds	4	5,465	6,149	11,614	2,909
Charitable activities					
Development of Farm Buildings	5	-	601	601	20,499
Musical Horticultural Therapy Garden		-	-	-	4,421
Education Centre		5,541	82,088	87,629	29,988
Holiday Enrichment Club		-	-	-	2,489
Meals for Vulnerable People		-	-	-	2,000
Petting Farm		9,683	4,920	14,603	1,538
Inclusive Play Area		-	1,500	1,500	200
Core Charitable		114,388	58,084	172,472	-
Total		135,077	153,342	288,419	64,044
NET INCOME/(EXPENDITURE)		2,330	(39,150)	(36,820)	75,011
RECONCILIATION OF FUNDS					
Total funds brought forward		971	89,372	90,343	15,332
TOTAL FUNDS CARRIED FORWARD		3,301	50,222	53,523	90,343

The notes form part of these financial statements

JPC Community Farm

Balance Sheet
31 December 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	10	24,814	30,723	55,537	39,238
CURRENT ASSETS					
Debtors	11	31,360	1,528	32,888	19,144
Cash at bank and in hand		2,431	17,972	20,403	77,864
		<u>33,791</u>	<u>19,500</u>	<u>53,291</u>	<u>97,008</u>
CREDITORS					
Amounts falling due within one year	12	(38,159)	(1)	(38,160)	(20,903)
		<u>(4,368)</u>	<u>19,499</u>	<u>15,131</u>	<u>76,105</u>
NET CURRENT ASSETS					
TOTAL ASSETS LESS CURRENT LIABILITIES		20,446	50,222	70,668	115,343
CREDITORS					
Amounts falling due after more than one year	13	(17,145)	-	(17,145)	(25,000)
		<u>3,301</u>	<u>50,222</u>	<u>53,523</u>	<u>90,343</u>
NET ASSETS					
FUNDS	15				
Unrestricted funds				3,301	971
Restricted funds				<u>50,222</u>	<u>89,372</u>
TOTAL FUNDS				<u>53,523</u>	<u>90,343</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

JPC Community Farm

Balance Sheet - continued
31 December 2021

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

The financial statements were approved by the Board of Trustees and authorised for issue on29/9/22..... and were signed on its behalf by:



.....
Mrs J Connaughton - Trustee



.....
Mr D Hakami - Trustee

JPC Community Farm

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Grants and donations are only included in the SOFA when the general income recognition criteria are met.

Gift aid receivable is included in income when there is a valid declaration from the donor.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- 10% on cost
Plant and machinery	- 20% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Computer equipment	- 25% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

JPC Community Farm

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

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	10,775	11,149

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising events	10,265	4,698
Training and Enterprise	61,437	1,000
	71,702	5,698

4. RAISING FUNDS

Other trading activities

	2021	2020
	£	£
Purchases	1,847	1,630
Depreciation	9,767	1,279
	11,614	2,909

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs	Totals
	£	£	£
Development of Farm Buildings	601	-	601
Education Centre	87,629	-	87,629
Petting Farm	14,603	-	14,603
Inclusive Play Area	1,500	-	1,500
Core Charitable	172,183	289	172,472
	276,516	289	276,805

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	9,767	1,279
Hire of plant and machinery	1,015	906

JPC Community Farm

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

7. TRUSTEES' REMUNERATION AND BENEFITS

The following expenses were reimbursed to trustees during the year:

Paul Connaughton £457.20

Julie Connaughton £420.61

8. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	125,466	23,577
Social security costs	8,863	875
Other pension costs	1,348	62
	135,677	24,514

The average monthly number of employees during the year was as follows:

	2021	2020
Administration staff	1	1
Direct charitable activities	4	1
Maintenance	3	-
	8	2

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	11,149	-	11,149
Charitable activities			
Development of Farm Buildings	6,760	6,500	13,260
Musical Horticultural Therapy Garden	-	10,631	10,631
Education Centre	-	94,032	94,032
Holiday Enrichment Club	-	2,285	2,285
Meals for Vulnerable People	-	2,000	2,000
Other trading activities	5,698	-	5,698
Total			
	23,607	115,448	139,055
EXPENDITURE ON			
Raising funds	2,123	786	2,909
Charitable activities			
Development of Farm Buildings	18,721	1,778	20,499
Musical Horticultural Therapy Garden	4,421	-	4,421
Education Centre	1,961	28,027	29,988
Holiday Enrichment Club	204	2,285	2,489
Meals for Vulnerable People	-	2,000	2,000
Petting Farm	1,538	-	1,538
Inclusive Play Area	200	-	200

JPC Community Farm

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

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Total	29,168	34,876	64,044
NET INCOME/(EXPENDITURE)	(5,561)	80,572	75,011
RECONCILIATION OF FUNDS			
Total funds brought forward	6,532	8,800	15,332
TOTAL FUNDS CARRIED FORWARD	971	89,372	90,343

10. TANGIBLE FIXED ASSETS

	Long leasehold £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 January 2021	34,411	2,809	2,817	764	40,801
Additions	550	6,732	16,682	2,102	26,066
At 31 December 2021	34,961	9,541	19,499	2,866	66,867
DEPRECIATION					
At 1 January 2021	-	562	715	286	1,563
Charge for year	3,496	1,797	3,757	717	9,767
At 31 December 2021	3,496	2,359	4,472	1,003	11,330
NET BOOK VALUE					
At 31 December 2021	31,465	7,182	15,027	1,863	55,537
At 31 December 2020	34,411	2,247	2,102	478	39,238

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	28,723	15,651
Other debtors	2,433	2,478
Prepayments	1,732	1,015
	32,888	19,144

JPC Community Farm

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

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Bank loans and overdrafts (see note 14)	4,955	-
Trade creditors	15,401	12,814
Social security and other taxes	16,932	1,372
Other creditors	872	6,717
	<u>38,160</u>	<u>20,903</u>

13. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021	2020
	£	£
Other loans (see note 14)	<u>17,145</u>	<u>25,000</u>

14. LOANS

An analysis of the maturity of loans is given below:

	2021	2020
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>4,955</u>	<u>-</u>
Amounts falling between one and two years:		
Other loans - 1-2 years	<u>17,145</u>	<u>25,000</u>

JPC Community Farm

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

15. MOVEMENT IN FUNDS

	At 1/1/21 £	Net movement in funds £	At 31/12/21 £
Unrestricted funds			
General fund	971	2,330	3,301
Restricted funds			
North East Ladies Day	8,800	(880)	7,920
National Lottery	70,813	(53,082)	17,731
Screwfix Foundation	3,494	(903)	2,591
Yorkshire Building Society	663	(133)	530
Rothley Trust	602	(120)	482
Humber Learning Consortium	5,000	(5,000)	-
Magdalen Trust	-	2,000	2,000
Green Hall Foundation			
	-	4,000	4,000
Percy Bilton	-	2,695	2,695
William Webster Charitable Trust	-	2,500	2,500
Fernhurst Trust	-	5,000	5,000
Hedley FDN BCA	-	1,600	1,600
D Oyly Carte	-	835	835
British Humane Society	-	1,843	1,843
Victoria Wood Foundation	-	495	495
	<u>89,372</u>	<u>(39,150)</u>	<u>50,222</u>
TOTAL FUNDS	<u><u>90,343</u></u>	<u><u>(36,820)</u></u>	<u><u>53,523</u></u>

JPC Community Farm

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

15. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	137,407	(135,077)	2,330
Restricted funds			
North East Ladies Day	-	(880)	(880)
National Lottery	9,895	(62,977)	(53,082)
Screwfix Foundation	-	(903)	(903)
Yorkshire Building Society	-	(133)	(133)
Rothley Trust	-	(120)	(120)
Education and Skills Funding Agency	13,400	(13,400)	-
Humber Learning Consortium	(5,716)	716	(5,000)
Foyle Foundation	5,000	(5,000)	-
Magdalen Trust	2,000	-	2,000
Green Hall Foundation			
	4,000	-	4,000
Anton Jurgens Charitable Trust	5,000	(5,000)	-
Percy Bilton	3,715	(1,020)	2,695
William Webster Charitable Trust	2,500	-	2,500
Leeds Building Society	873	(873)	-
Fernhurst Trust	5,000	-	5,000
UK Youth	20,000	(20,000)	-
Hedley FDN BCA	2,000	(400)	1,600
Tesco	1,000	(1,000)	-
Access Impact Business Solutions	20,999	(20,999)	-
CLA Charitable Trust	4,920	(4,920)	-
Tees Valley Combined Authority	5,000	(5,000)	-
Stockton Borough Council	500	(500)	-
ESFA	2,000	(2,000)	-
DWF	1,000	(1,000)	-
Alpkit Foundation	250	(250)	-
David Solomon Charitable Trust	1,500	(1,500)	-
D Oyly Carte	4,356	(3,521)	835
British Humane Society	3,000	(1,157)	1,843
Victoria Wood Foundation	2,000	(1,505)	495
	114,192	(153,342)	(39,150)
TOTAL FUNDS	251,599	(288,419)	(36,820)

JPC Community Farm

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

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/20 £	Net movement in funds £	At 31/12/20 £
Unrestricted funds			
General fund	6,532	(5,561)	971
Restricted funds			
North East Ladies Day	8,800	-	8,800
National Lottery	-	70,813	70,813
Screwfix Foundation	-	3,494	3,494
Yorkshire Building Society	-	663	663
Rothley Trust	-	602	602
Humber Learning Consortium	-	5,000	5,000
	<u>8,800</u>	<u>80,572</u>	<u>89,372</u>
TOTAL FUNDS	<u>15,332</u>	<u>75,011</u>	<u>90,343</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	23,607	(29,168)	(5,561)
Restricted funds			
National Lottery	70,813	-	70,813
Bailey Thomas Charitable Fund	15,000	(15,000)	-
Alchemy Foundation	500	(500)	-
Screwfix Foundation	5,000	(1,506)	3,494
Yorkshire Building Society	1,000	(337)	663
Tees Valley Foundation	500	(500)	-
Scurrah Wainwright Charity	2,500	(2,500)	-
Rothley Trust	750	(148)	602
Catalyst Stockton	2,285	(2,285)	-
Magic Little Grants			
	500	(500)	-
Two Ridings Community Foundation	2,000	(2,000)	-
Education and Skills Funding Agency	6,600	(6,600)	-
Humber Learning Consortium	8,000	(3,000)	5,000
	<u>115,448</u>	<u>(34,876)</u>	<u>80,572</u>
TOTAL FUNDS	<u>139,055</u>	<u>(64,044)</u>	<u>75,011</u>

Funding of £20,000 was received from UK Youth, and spent in full to cover operational costs. £20,999 received from Access Impact Business Solutions has been spent in full on marketing materials, including website design and hosting. £1,000 from Tesco and £5,000 from the Foyle Foundation have been used in full for salary support.

JPC Community Farm

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

15. MOVEMENT IN FUNDS - continued

Of the £9,895 received from National Lottery Awards for All, £3,895 has been spent in the year on food storage and equipment, part of which is carried forward to offset against future depreciation, leaving £6,000 to be carried forward to be spent in 2022.

Funding of £5,000 from the Fernhurst Trust and £2,500 from the William Webster Charitable Trust has been received in the year and carried forward to be spent on the purchase of a minibus in 2022. £2,000 from the Magdalen Trust has been spent on the minibus deposit in the year, with the balance carried forward towards the balancing payment in 2022.

ESF funding of £13,400 has been received in the year, and fully spent on the running costs of the education centre.

£3,000 from the British Humane Society was spent on equipment including a sewing machine and accessories,. £2,000 from the Hedley Foundation was used to fund the purchase of two basketball wheelchairs, £3,715 from the Percy Bilton Charity was spent on furniture and basketball equipment and £4,356 from the D'Oyly Carte Charitable Trust was spent on gardening equipment and salary support. Part of these funds are carried forward to offset against future depreciation.

£5,000 received from the Anton Jurgens Charitable Trust was spent in full in the year on salary support to deliver sport and physical activities.

£873 from the Leeds Building Society was spent in full in the year on basketball equipment and sanitiser stations, and £250 from the ALPKIT Foundation on outdoor clothing.

Funding of £5,000 from the Tees Valley Combined Authority, £500 from Stockton Borough Council and £2,000 from Education and Skills Funding Agency was spent in full in the year on support for apprenticeships.

£1,000 received from the DWF Foundation and £2,000 from the Victoria Wood Foundation has been used for the tile project, a small amount of which is carried forward to 2022 to offset against future depreciation.

£1,500 from the David Solomon Charitable Trust has been spent in full on development of the play area, and £4,920 from the CLA Charitable Trust has been spent on costs related to the petting farm.

£4,000 received in the year from the Green Hall Foundation has been carried forward to be spent on the catering academy in 2022.

16. CAPITAL COMMITMENTS

	2021	2020
	£	£
Contracted but not provided for in the financial statements	29,023	-

17. RELATED PARTY DISCLOSURES

£10,996 was paid to Gossip Publications Limited, a magazine publisher in which one trustee, Mrs J Connaughton is the owner and managing director. No balances remained outstanding at the balance sheet date. Recharges of £251.86 were made for expenditure paid for by Gossip Publications on Behalf of JPC Community Farm.

Gossip Publications Limited were engaged to promote fundraising activities and advertise tickets for events. They were approached as they provided a very competitive quote, and advertised in relevant areas for an ideal captive audience.

£11,267 was paid in the year to JPC Catering Ltd for rent of a shared office, £4,591 to JPC Catering Ltd, £635.96 to JPC Specialist Motor Sports Ltd and £98.40 to JPC Care and Support Ltd. £932.21 was received from JPC Catering Ltd and £655.20 from JPC Care and Support Ltd for recharges in the year. These companies are owned by JPC Community Farm, with the exception of JPC Care and Support Ltd, which is owned by Julie Connaughton.

Trade debtors balances at 31.12.21 include £163.87 due from JPC Care and Support Ltd.

Trade creditors balances include £410.40 due to Paul Connaughton, who was a trustee for part of the year.

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2020
for
JPC Community Farm

JBC Accountants Limited
Chartered Accountants
3B Lockheed Court
Preston Farm
Stockton on Tees
TS18 3SH

JPC Community Farm

Contents of the Financial Statements
for the Year Ended 31 December 2020

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Notes to the Financial Statements	8 to 15

JPC Community Farm

Report of the Trustees **for the Year Ended 31 December 2020**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

OBJECTIVES AND ACTIVITIES

Objectives and aims

JPC Community Farm is an approachable, family-run organisation that aims to provide relief to adults with children in the North Yorkshire and Teesside area with complex needs by reason of disability. It aims to do this by providing high quality living accommodation and care and providing respite/short break facilities, advice and services for those who care for them plus Training for Independence.

Significant activities

Throughout the past year, JPC Community Farm has worked towards achieving its Aims and Objectives by holding a number of successful events to raise funds so that it can build towards its ultimate goal of providing respite/short break services to both its long-term, respite/short break residents and those using our Training for Independence Hub. Covid has had a significant impact on the mental health of our service users and being able to offer the opportunity of coming somewhere adapted for their needs has been a lifeline to so many and helped reduce the anxiety and stress created from the government restrictions. Fund raising has been substantially reduced because of social distancing and the need to protect our vulnerable service users. We have worked closely with a number of businesses and charitable trusts in order to continue to receive much needed revenue. Funding overall out performed 2019.

Public benefit

The trustees confirm that they have complied with the duty set out in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charities Commission in respect of public benefit.

Principal Funding Sources

During the year JPC Community Farm received voluntary assistance from local people and organisations. The Trustees take this opportunity to extend their gratitude to these individuals and organisations for the time they have given and to the following organisations and funders who have provided financial support for services and activities during the year. The main sponsors:

National Lottery Community Fund
Bailey Thomas Charitable Fund
Screwfix Foundation
Scurrah Wainwright Charity
Catalyst Stockton
ESF Community Grant
Humber Learning Consortium
Two Ridings Community Foundation

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year JPC Community Farm has been successful in seeking and securing grant funding in order to continue the development of the Care/Petting Farm and Training for Independence.

The organisation has continued to work throughout the year to develop long-lasting partnerships with other service providers in the North Yorkshire and Teesside area.

FUTURE PLANS

The organisation is looking towards its long-term objectives and to continue generating and securing funds which will provide JPC Community Farm with the ability of providing the services listed in its Objective & Aims.

Further funding has been secured for work on the Care/Petting Farm, which will begin in January, with the aim of being completed ready for launch by Easter.

The Trustees and staff of JPC Community Farm continue to look towards the future with enthusiasm and commitment.

JPC Community Farm

Report of the Trustees
for the Year Ended 31 December 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charity is governed by its Memorandum of Association which establishes the objects and powers of the charity and its Articles of Association, which governs the charity.

The company is limited by guarantee, having no share capital.

Recruitment and appointment of new trustees

The trustees/directors who held office during the year to 31st December 2020 are set out below.

All directors of the company are also trustees of the charity and there are no other trustees.

The Board comprises of between three and seven members, all of whom will be Full Members as defined within the Articles. Any replacements are elected by the Board of Trustees/Directors at a normal meeting and they will serve until the next Annual General Meeting (AGM). All Full Members shall retire from office at every AGM, but then be eligible for re-election, if duly nominated.

The Board may also co-opt, as advisors, no more than two persons (members or not), to serve on the Board. Employees, persons under eighteen years of age, or prohibited by law to be directors, are prohibited to serve on the Board.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

10523319 (England and Wales)

Registered Charity number

1172634

Registered office

3b Lockheed Court
Preston Farm
Stockton On Tees
United Kingdom
TS18 3SH

Trustees

Mr P Connaughton Director
Mrs J Connaughton Director
Mr J R Smith Trustee (resigned 20/2/2020)
Mr J Highfield Trustee
Ms A S Heath Trustee
Mr K Dawson Trustee (appointed 23/7/2020)
Mr N P Winney (appointed 26/5/2021)
Mr D Hakami (appointed 26/5/2021)
Mr F I Unigwe (appointed 26/5/2021)

Independent Examiner

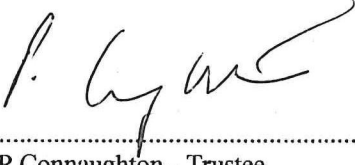
JBC Accountants Limited
Chartered Accountants
3B Lockheed Court
Preston Farm
Stockton on Tees
TS18 3SH

JPC Community Farm

Report of the Trustees
for the Year Ended 31 December 2020

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on7/8/21..... and signed on its behalf by:



.....
Mr P Connaughton - Trustee

Independent Examiner's Report to the Trustees of
JPC Community Farm

Independent examiner's report to the trustees of JPC Community Farm ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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



P Riggall
JBC Accountants Limited
Chartered Accountants
3B Lockheed Court
Preston Farm
Stockton on Tees
TS18 3SH

Date:15/9/21.....

JPC Community Farm

Statement of Financial Activities
for the Year Ended 31 December 2020

		Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	11,149	-	11,149	48,484
Charitable activities					
Development of Farm Buildings		6,760	6,500	13,260	-
Musical Horticultural Therapy Garden		-	10,631	10,631	-
Education Centre		-	94,032	94,032	-
Holiday Enrichment Club		-	2,285	2,285	-
Meals for Vulnerable People		-	2,000	2,000	-
Other trading activities	3	5,698	-	5,698	15,743
Total		23,607	115,448	139,055	64,227
EXPENDITURE ON					
Raising funds	4	2,123	786	2,909	9,474
Charitable activities					
Development of Farm Buildings	5	18,721	1,778	20,499	53,070
Musical Horticultural Therapy Garden		4,421	-	4,421	-
Education Centre		1,961	28,027	29,988	-
Holiday Enrichment Club		204	2,285	2,489	-
Meals for Vulnerable People		-	2,000	2,000	-
Petting Farm		1,538	-	1,538	-
Inclusive Play Area		200	-	200	-
Total		29,168	34,876	64,044	62,544
NET INCOME/(EXPENDITURE)		(5,561)	80,572	75,011	1,683
RECONCILIATION OF FUNDS					
Total funds brought forward		6,532	8,800	15,332	13,649
TOTAL FUNDS CARRIED FORWARD		971	89,372	90,343	15,332

The notes form part of these financial statements

JPC Community Farm

Balance Sheet
31 December 2020

	Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	10	17,708	21,530	39,238	804
CURRENT ASSETS					
Debtors	11	19,144	-	19,144	4,841
Cash at bank and in hand		10,022	67,842	77,864	10,589
		<u>29,166</u>	<u>67,842</u>	<u>97,008</u>	<u>15,430</u>
CREDITORS					
Amounts falling due within one year	12	(20,903)	-	(20,903)	(902)
NET CURRENT ASSETS		<u>8,263</u>	<u>67,842</u>	<u>76,105</u>	<u>14,528</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		25,971	89,372	115,343	15,332
CREDITORS					
Amounts falling due after more than one year	13	(25,000)	-	(25,000)	-
NET ASSETS		<u>971</u>	<u>89,372</u>	<u>90,343</u>	<u>15,332</u>
FUNDS	15				
Unrestricted funds				971	6,532
Restricted funds				<u>89,372</u>	<u>8,800</u>
TOTAL FUNDS				<u>90,343</u>	<u>15,332</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

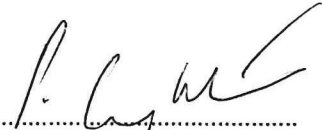
- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

JPC Community Farm

Balance Sheet - continued
31 December 2020

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

The financial statements were approved by the Board of Trustees and authorised for issue on 9/8/21 and were signed on its behalf by:


.....
Mr P Connaughton - Trustee


.....
Mrs J Connaughton - Trustee

The notes form part of these financial statements

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Grants and donations are only included in the SOFA when the general income recognition criteria are met.

Gift aid receivable is included in income when there is a valid declaration from the donor.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 20% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Computer equipment	- 25% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

JPC Community Farm

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

2. DONATIONS AND LEGACIES

	2020	2019
	£	£
Donations	11,149	44,480
Gift aid	-	4,004
	<u>11,149</u>	<u>48,484</u>

3. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Fundraising events	4,698	15,743
Training and Enterprise	1,000	-
	<u>5,698</u>	<u>15,743</u>

4. RAISING FUNDS

Other trading activities

	2020	2019
	£	£
Purchases	1,630	9,301
Depreciation	1,279	173
	<u>2,909</u>	<u>9,474</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Development of Farm Buildings	20,365	134	20,499
Musical Horticultural Therapy Garden	4,421	-	4,421
Education Centre	29,988	-	29,988
Holiday Enrichment Club	2,489	-	2,489
Meals for Vulnerable People	2,000	-	2,000
Petting Farm	1,538	-	1,538
Inclusive Play Area	200	-	200
	<u>61,001</u>	<u>134</u>	<u>61,135</u>

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2020	2019
	£	£
Depreciation - owned assets	1,279	173
Hire of plant and machinery	906	120
	<u>2,185</u>	<u>293</u>

JPC Community Farm

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

7. TRUSTEES' REMUNERATION AND BENEFITS

The following expenses were reimbursed to trustees during the year:

Paul Connaughton £780.43
Julie Connaughton £363.62

8. STAFF COSTS

	2020	2019
	£	£
Wages and salaries	23,577	23,624
Social security costs	875	1,393
Other pension costs	62	-
	<u>24,514</u>	<u>25,017</u>

The average monthly number of employees during the year was as follows:

	2020	2019
Administration staff	1	2
Direct charitable activities	1	-
	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	41,284	7,200	48,484
Other trading activities	<u>15,743</u>	<u>-</u>	<u>15,743</u>
Total	57,027	7,200	64,227
EXPENDITURE ON			
Raising funds	9,474	-	9,474
Charitable activities			
Development of Farm Buildings	<u>53,070</u>	<u>-</u>	<u>53,070</u>
Total	62,544	-	62,544
NET INCOME/(EXPENDITURE)	(5,517)	7,200	1,683
RECONCILIATION OF FUNDS			
Total funds brought forward	12,049	1,600	13,649

JPC Community Farm

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

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>6,532</u>	<u>8,800</u>	<u>15,332</u>

10. TANGIBLE FIXED ASSETS

	Long leasehold £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 January 2020	-	-	524	564	1,088
Additions	<u>34,411</u>	<u>2,809</u>	<u>2,293</u>	<u>200</u>	<u>39,713</u>
At 31 December 2020	<u>34,411</u>	<u>2,809</u>	<u>2,817</u>	<u>764</u>	<u>40,801</u>
DEPRECIATION					
At 1 January 2020	-	-	189	95	284
Charge for year	<u>-</u>	<u>562</u>	<u>526</u>	<u>191</u>	<u>1,279</u>
At 31 December 2020	<u>-</u>	<u>562</u>	<u>715</u>	<u>286</u>	<u>1,563</u>
NET BOOK VALUE					
At 31 December 2020	<u>34,411</u>	<u>2,247</u>	<u>2,102</u>	<u>478</u>	<u>39,238</u>
At 31 December 2019	<u>-</u>	<u>-</u>	<u>335</u>	<u>469</u>	<u>804</u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade debtors	15,651	395
Other debtors	2,478	3,540
Prepayments	<u>1,015</u>	<u>906</u>
	<u>19,144</u>	<u>4,841</u>

JPC Community Farm

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

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade creditors	12,814	899
Social security and other taxes	1,372	3
Other creditors	6,717	-
	<u>20,903</u>	<u>902</u>

13. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2020	2019
	£	£
Other loans (see note 14)	<u>25,000</u>	<u>-</u>

14. LOANS

An analysis of the maturity of loans is given below:

	2020	2019
	£	£
Amounts falling between one and two years:		
Other loans - 1-2 years	<u>25,000</u>	<u>-</u>

15. MOVEMENT IN FUNDS

	At 1/1/20	Net movement in funds	At 31/12/20
	£	£	£
Unrestricted funds			
General fund	6,532	(5,561)	971
Restricted funds			
North East Ladies Day	8,800	-	8,800
National Lottery	-	70,813	70,813
Screwfix Foundation	-	3,494	3,494
Yorkshire Building Society	-	663	663
Rothley Trust	-	602	602
Humber Learning Consortium	-	5,000	5,000
	<u>8,800</u>	<u>80,572</u>	<u>89,372</u>
TOTAL FUNDS	<u>15,332</u>	<u>75,011</u>	<u>90,343</u>

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

15. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	23,607	(29,168)	(5,561)
Restricted funds			
National Lottery	70,813	-	70,813
Bailey Thomas Charitable Fund	15,000	(15,000)	-
Alchemy Foundation	500	(500)	-
Screwfix Foundation	5,000	(1,506)	3,494
Yorkshire Building Society	1,000	(337)	663
Tees Valley Foundation	500	(500)	-
Scurrah Wainwright Charity	2,500	(2,500)	-
Rothley Trust	750	(148)	602
Catalyst Stockton	2,285	(2,285)	-
Magic Little Grants			
	500	(500)	-
Two Ridings Community Foundation	2,000	(2,000)	-
Education and Skills Funding Agency	6,600	(6,600)	-
Humber Learning Consortium	8,000	(3,000)	5,000
	<u>115,448</u>	<u>(34,876)</u>	<u>80,572</u>
TOTAL FUNDS	<u>139,055</u>	<u>(64,044)</u>	<u>75,011</u>

Comparatives for movement in funds

	At 1/1/19 £	Net movement in funds £	At 31/12/19 £
Unrestricted funds			
General fund	12,049	(5,517)	6,532
Restricted funds			
North East Ladies Day	1,600	7,200	8,800
TOTAL FUNDS	<u>13,649</u>	<u>1,683</u>	<u>15,332</u>

JPC Community Farm

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

15. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	57,027	(62,544)	(5,517)
Restricted funds			
North East Ladies Day	7,200	-	7,200
TOTAL FUNDS	<u>64,227</u>	<u>(62,544)</u>	<u>1,683</u>

£8,800 brought forward from North East Ladies Day and £9,881 received this year from the National Lottery have been spent in full during the year on the musical horticultural therapy garden, which is included in fixed assets. These funds will be offset against any future depreciation of this asset.

£60,932 was received from the National Lottery Community Fund during the year to support the community farm. This fund has been carried forward to be spent in 2021.

£15,000 was received from the Bailey Thomas Charitable Fund to fund a new employment scheme for young adults affected by learning disability and other complex needs. This has been spent in full during the year.

£500 was received from the Alchemy Foundation, and spent in full in the year, to provide specially adapted kitchen equipment.

Of the £5,000 received from Screwfix, part of this has been spent on the installation of a hoist. The remaining balance has been carried forward into 2021 for the purchase of a second hoist. A further £1,000 was received from the Yorkshire Building Society, and £500 from the Tees Valley Foundation, also for the purchase of a hoist/sling.

Funding of £2,500 from Scurrah Wainwright received in the year has been spent in full on the salary of a teaching assistant for the education centre.

Funding of £750 from the Rothley Trust has been spent on a greenhouse for the therapy garden in the year. £2,000 was received from Two Ridings to support the provision of meals for the vulnerable during covid, and has been fully spent in the year.

Funding of £2,284.82 from Catalyst Stockton received in the year has been spent on the cost of a holiday enrichment club, and a grant of £500 from Magic Little Grants on games equipment.

ESF funding of £20,000 has been agreed in the year, of which £6,600 has been received before the year end, and fully spent on the running costs of the education centre.

£8,000 was received from Humber Learning Consortium in the year, £3000 of which has been spent on salaries in the year, with the remaining £5,000 carried forward to be spent in 2021 on the ESF project.

16. RELATED PARTY DISCLOSURES

£3,948.23 was paid to Gossip Publications Limited, a magazine publisher in which one trustee, Mrs J Connaughton is the owner and managing director. No balances remained outstanding at the balance sheet date. Recharges of £197.83 were made for insurance paid for by JPC Community Farm on Behalf of Gossip Publications Ltd.

Gossip Publications Limited were engaged to promote fundraising activities and advertise tickets for events. They were approached as they provided a very competitive quote, and advertised in relevant areas for an ideal captive audience.

£480 and £2335.85 respectively were paid in the year to JPC Specialist Motor Sports Ltd and JPC Catering Ltd for rent of a shared office. £578.60 was received from JPC Catering Ltd, £257.83 from JPC Specialist Motor Sports and £909.79 from JPC Care and Support Ltd for recharges in the year. These companies are all owned by JPC Community Farm.

Trade debtors balances at 31.12.20 include £192.50 due from JPC Care and Support Ltd and £3,257.83 due from JPC Catering Ltd. This balance included a loan of £3,000 received in April 2021.

JPC Community Farm

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

16. RELATED PARTY DISCLOSURES - continued

Trade creditors balances include £8,066.67 due to JPC Catering Ltd.

Income of £14,267.50 was received in the year on behalf of JPC Catering Ltd, £7,599.50 of which had been recharged by the year end. The remaining £6,668 is included in other debtors.

£655 was paid to Pink Lemonade Ltd, a company owned by Paul and Julie Connaughton's daughter, for website design and branding.

