

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

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for the Year Ended 31 December 2020

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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

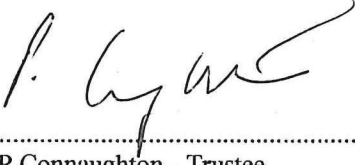
JBC Accountants Limited
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JPC Community Farm

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

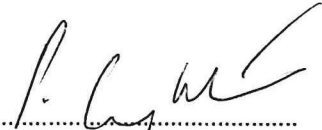
- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its 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.

