

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<br>funds<br>£ | Restricted<br>funds<br>£ | 31/12/23<br>Total<br>funds<br>£ | 31/12/22<br>Total<br>funds<br>£ |
|--------------------------------------|-------|----------------------------|--------------------------|---------------------------------|---------------------------------|
|                                      | Notes |                            |                          |                                 |                                 |
| <b>INCOME AND ENDOWMENTS FROM</b>    |       |                            |                          |                                 |                                 |
| Donations and legacies               | 2     | 33,145                     | -                        | 33,145                          | 33,075                          |
| <b>Charitable activities</b>         |       |                            |                          |                                 |                                 |
| 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                         |
| <b>Total</b>                         |       | <u>140,973</u>             | <u>121,131</u>           | <u>262,104</u>                  | <u>295,307</u>                  |
| <b>EXPENDITURE ON</b>                |       |                            |                          |                                 |                                 |
| Raising funds                        | 4     | 2,664                      | -                        | 2,664                           | 13,962                          |
| <b>Charitable activities</b>         | 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                          | -                               |
| <b>Total</b>                         |       | <u>171,906</u>             | <u>116,582</u>           | <u>288,488</u>                  | <u>362,798</u>                  |
| <b>NET INCOME/(EXPENDITURE)</b>      |       | (30,933)                   | 4,549                    | (26,384)                        | (67,491)                        |
| <b>RECONCILIATION OF FUNDS</b>       |       |                            |                          |                                 |                                 |
| Total funds brought forward          |       | (81,257)                   | 67,289                   | (13,968)                        | 53,523                          |
| <b>TOTAL FUNDS CARRIED FORWARD</b>   |       | <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**

|                                                  | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 31/12/23<br>Total<br>funds<br>£ | 31/12/22<br>Total<br>funds<br>£ |
|--------------------------------------------------|-------|----------------------------|--------------------------|---------------------------------|---------------------------------|
| <b>FIXED ASSETS</b>                              |       |                            |                          |                                 |                                 |
| Tangible assets                                  | 10    | 19,697                     | 38,919                   | 58,616                          | 70,265                          |
| <b>CURRENT ASSETS</b>                            |       |                            |                          |                                 |                                 |
| 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>                   |
| <b>CREDITORS</b>                                 |       |                            |                          |                                 |                                 |
| Amounts falling due within one year              | 12    | (151,326)                  | (5,511)                  | (156,837)                       | (131,398)                       |
| <b>NET CURRENT ASSETS/(LIABILITIES)</b>          |       | <u>(123,515)</u>           | <u>32,919</u>            | <u>(90,596)</u>                 | <u>(72,149)</u>                 |
| <b>TOTAL ASSETS LESS CURRENT<br/>LIABILITIES</b> |       | (103,818)                  | 71,838                   | (31,980)                        | (1,884)                         |
| <b>CREDITORS</b>                                 |       |                            |                          |                                 |                                 |
| Amounts falling due after more than one year     | 13    | (8,372)                    | -                        | (8,372)                         | (12,084)                        |
| <b>NET ASSETS/(LIABILITIES)</b>                  |       | <u>(112,190)</u>           | <u>71,838</u>            | <u>(40,352)</u>                 | <u>(13,968)</u>                 |
| <b>FUNDS</b>                                     | 15    |                            |                          |                                 |                                 |
| Unrestricted funds                               |       |                            |                          | (112,190)                       | (81,257)                        |
| Restricted funds                                 |       |                            |                          | <u>71,838</u>                   | <u>67,289</u>                   |
| <b>TOTAL FUNDS</b>                               |       |                            |                          | <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



## **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**

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

**3. OTHER TRADING ACTIVITIES**

|                            | <b>31/12/23</b>   | <b>31/12/22</b>   |
|----------------------------|-------------------|-------------------|
|                            | <b>£</b>          | <b>£</b>          |
| 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**

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

**5. CHARITABLE ACTIVITIES COSTS**

|                                      | <b>Direct<br/>Costs<br/>£</b> | <b>Support<br/>costs<br/>£</b> | <b>Totals<br/>£</b> |
|--------------------------------------|-------------------------------|--------------------------------|---------------------|
| 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):

|                             | <b>31/12/23</b> | <b>31/12/22</b> |
|-----------------------------|-----------------|-----------------|
|                             | <b>£</b>        | <b>£</b>        |
| Depreciation - owned assets | 14,064          | 16,391          |
| Hire of plant and machinery | 1,464           | 1,433           |
|                             | <u>15,528</u>   | <u>17,824</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**

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

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

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

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

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

|                                      | <b>Unrestricted funds</b> | <b>Restricted funds</b> | <b>Total funds</b> |
|--------------------------------------|---------------------------|-------------------------|--------------------|
|                                      | <b>£</b>                  | <b>£</b>                | <b>£</b>           |
| <b>INCOME AND ENDOWMENTS FROM</b>    |                           |                         |                    |
| Donations and legacies               | 33,075                    | -                       | 33,075             |
| <b>Charitable activities</b>         |                           |                         |                    |
| 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             | 144,028                   | -                       | 144,028            |
| <b>Total</b>                         | <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<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£    |
|--------------------------------------|----------------------------|--------------------------|------------------------|
| <b>EXPENDITURE ON</b>                |                            |                          |                        |
| Raising funds                        | 13,962                     | -                        | 13,962                 |
| <b>Charitable activities</b>         |                            |                          |                        |
| 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                  |
| <b>Total</b>                         | <u>269,011</u>             | <u>93,787</u>            | <u>362,798</u>         |
| <b>NET INCOME/(EXPENDITURE)</b>      | (84,558)                   | 17,067                   | (67,491)               |
| <b>RECONCILIATION OF FUNDS</b>       |                            |                          |                        |
| Total funds brought forward          | 3,301                      | 50,222                   | 53,523                 |
| <b>TOTAL FUNDS CARRIED FORWARD</b>   | <u><u>(81,257)</u></u>     | <u><u>67,289</u></u>     | <u><u>(13,968)</u></u> |

**10. TANGIBLE FIXED ASSETS**

|                       | Long<br>leasehold<br>£ | Plant and<br>machinery<br>£ | Fixtures<br>and<br>fittings<br>£ |
|-----------------------|------------------------|-----------------------------|----------------------------------|
| <b>COST</b>           |                        |                             |                                  |
| 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>                    |
| <b>DEPRECIATION</b>   |                        |                             |                                  |
| 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>                    |
| <b>NET BOOK VALUE</b> |                        |                             |                                  |
| 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**

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

**11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|               | <b>31/12/23<br/>£</b> | <b>31/12/22<br/>£</b> |
|---------------|-----------------------|-----------------------|
| Trade debtors | 25,763                | 38,689                |
| Other debtors | 1,548                 | -                     |
| Prepayments   | -                     | 378                   |
|               | <hr/>                 | <hr/>                 |
|               | 27,311                | 39,067                |
|               | <hr/>                 | <hr/>                 |

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                         | <b>31/12/23<br/>£</b> | <b>31/12/22<br/>£</b> |
|-----------------------------------------|-----------------------|-----------------------|
| 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                   |
|                                         | <hr/>                 | <hr/>                 |
|                                         | 156,837               | 131,398               |
|                                         | <hr/>                 | <hr/>                 |

**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**

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

**14. LOANS**

An analysis of the maturity of loans is given below:

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

**15. MOVEMENT IN FUNDS**

|                                       | <b>At 1/1/23</b>  | <b>Net<br/>movement<br/>in funds</b> | <b>At<br/>31/12/23</b> |
|---------------------------------------|-------------------|--------------------------------------|------------------------|
|                                       | <b>£</b>          | <b>£</b>                             | <b>£</b>               |
| <b>Unrestricted funds</b>             |                   |                                      |                        |
| General fund                          | (81,257)          | (30,933)                             | (112,190)              |
| <b>Restricted funds</b>               |                   |                                      |                        |
| 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>          </u> | <u>          </u>                    | <u>          </u>      |
|                                       | 67,289            | 4,549                                | 71,838                 |
|                                       | <u>          </u> | <u>          </u>                    | <u>          </u>      |
| <b>TOTAL FUNDS</b>                    | <b>(13,968)</b>   | <b>(26,384)</b>                      | <b>(40,352)</b>        |
|                                       | <u>          </u> | <u>          </u>                    | <u>          </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:

|                                       | <b>Incoming<br/>resources<br/>£</b> | <b>Resources<br/>expended<br/>£</b> | <b>Movement<br/>in funds<br/>£</b> |
|---------------------------------------|-------------------------------------|-------------------------------------|------------------------------------|
| <b>Unrestricted funds</b>             |                                     |                                     |                                    |
| General fund                          | 140,973                             | (171,906)                           | (30,933)                           |
| <b>Restricted funds</b>               |                                     |                                     |                                    |
| 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)                            | -                                  |
|                                       | <hr/>                               | <hr/>                               | <hr/>                              |
|                                       | 121,131                             | (116,582)                           | 4,549                              |
| <b>TOTAL FUNDS</b>                    | <hr/> <hr/>                         | <hr/> <hr/>                         | <hr/> <hr/>                        |
|                                       | 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**

|                                       | <b>At 1/1/22</b>     | <b>Net<br/>movement<br/>in funds</b> | <b>At<br/>31/12/22</b> |
|---------------------------------------|----------------------|--------------------------------------|------------------------|
|                                       | <b>£</b>             | <b>£</b>                             | <b>£</b>               |
| <b>Unrestricted funds</b>             |                      |                                      |                        |
| General fund                          | 3,301                | (84,558)                             | (81,257)               |
| <b>Restricted funds</b>               |                      |                                      |                        |
| 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>          |
| <b>TOTAL FUNDS</b>                    | <u><u>53,523</u></u> | <u><u>(67,491)</u></u>               | <u><u>(13,968)</u></u> |



**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<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>             |                            |                            |                           |
| General fund                          | 184,453                    | (269,011)                  | (84,558)                  |
| <b>Restricted funds</b>               |                            |                            |                           |
| 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)                    | -                         |
|                                       | <hr/> 110,854              | <hr/> (93,787)             | <hr/> 17,067              |
| <b>TOTAL FUNDS</b>                    | <hr/> <hr/> 295,307        | <hr/> <hr/> (362,798)      | <hr/> <hr/> (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