

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

England & Wales · Charity number 1177062

Details

Status Registered

Legal form CIO

Registered 2018-02-08

Register [View on the Charity Commission register](#)

Contact

Address Lineham Farm Childrens Centre
Blackhill Lane
Eccup
Leeds
LS16 8AZ

Phone 01133783945

Email info@leedschildrenscharity.org.uk

Website www.leedschildrenscharity.org.uk

Activities

Objects: THE OBJECTS OF THE CIO ARE FOR THE PUBLIC BENEFIT TO:3.1 PROVIDE FACILITIES FOR RECREATION AND OTHER LEISURE TIME OCCUPATION FOR CHILDREN AND YOUNG PEOPLE IN THE INTERESTS OF SOCIAL WELFARE, INCLUDING BY (BUT NOT LIMITED TO) PROVIDING A RECREATIONAL CENTRE AT LINEHAM FARM, ECCUP, LEEDS WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE; AND3.2 PROVIDE RESIDENTIAL RESPITE AND HOLIDAY OPPORTUNITIES FOR CHILDREN AND YOUNG PEOPLE WHO ARE IN NEED BY REASON OF THEIR AGE, HEALTH, DISABILITY OR SOCIAL OR ECONOMIC CIRCUMSTANCES,IN PARTICULAR FOR (BUT NOT LIMITED TO) CHILDREN AND YOUNG PEOPLE AGED BETWEEN 7 AND 11 YEARS OLD FROM CHALLENGING AND/OR DISADVANTAGED BACKGROUNDS, WHO LIVE AND/OR ATTEND SCHOOL IN LEEDS.

Activities: The charity provides residential, respite and activity opportunities for young people aged between 7 and 11. Young people from Leeds who are from backgrounds of challenge and disadvantage.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Recreation
- **Who:** Children/young People

Geography

- Leeds City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£669,446	£886,961	£2,872,945	14
2024-03-31	£614,491	£763,348	£3,087,460	17
2023-03-31	£637,849	£704,383	£3,236,317	16
2022-03-31	£465,113	£436,146	-	-
2021-03-31	£5,314,273	£388,336	£4,925,991	4

Trustees

Name	Role	Appointed
DUNCAN PEARSE	Chair	2026-05-12
DAVID WILLIAM WHEWELL		2018-02-01
IAN LESLIE HARGREAVES		2018-02-01
Ian STUART Kirk		2018-02-01

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025
FOR
LEEDS CHILDREN'S CHARITY AT LINEHAM FARM**

Thomas Coombs Limited
Chartered Accountants
3365 The Pentagon
Century Way
Thorpe Park
Leeds
West Yorkshire
LS15 8ZB

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FOR THE YEAR ENDED 31ST MARCH 2025

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LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31ST MARCH 2025

TRUSTEES	I Kirk T Simpson D Whewell I Hargreaves
PRINCIPAL ADDRESS	Lineham Farm Swan Lane Eccup Leeds LS16 8AZ
REGISTERED CHARITY NUMBER	1177062
INDEPENDENT EXAMINER	Thomas Coombs Limited Chartered Accountants 3365 The Pentagon Century Way Thorpe Park Leeds West Yorkshire LS15 8ZB
SOLICITORS	Wrigleys LLP 19 Cookridge Street Leeds LS2 3AG
BANKERS	Unity Trust Bank PO BOX 7193 Planetary Road Willenhall WV1 9DG

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2025

The trustees present their annual report together with the financial statements of Leeds Children's Charity at Lineham Farm for the year ended 31 March 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) '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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Leeds Children's Charity at Lineham Farm exists to provide disadvantaged Children with opportunities to grow, learn and thrive through outdoor adventure and residential experiences. Working primarily with primary schools across Leeds and West Yorkshire, we aim to give every child the chance to build confidence, resilience and wellbeing in a safe and supportive setting.

We achieve this through:

- Residential stays at Lineham Farm.
- Day visits and structured outdoor activity programmes.
- Partnerships with schools, local authorities and community organisations to ensure children most in need are able to attend.
- Targeted work with vulnerable families, including partnership projects with Leeds City Council services.

The trustees remain clear that the public benefit of charity is the removal of barriers to opportunity. Many of the children we support would otherwise not have the chance to experience residential trips or outdoor learning.

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2025

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

This has been a year of transition and renewal for the charity, during which we have invested in our foundations and prepared for future growth.

Key achievements include:

- Leadership: In November 2024 we appointed a new Chief Executive, tasked with strengthening income generation, developing the charity's brand, and leading the creation of a new organisational strategy.
- Infrastructure investment: We improved the tools and systems our staff rely on:
- Upgraded IT equipment and support.
- Enhanced HR processes, the management of HR, including toolkits to strengthen management and staff wellbeing.
- Invested in our buildings and site, ensuring they remain safe, accessible and welcoming for all children.
- Programme delivery: We continued to provide well-attended residential and day visits, with demand from primary schools remaining strong.
- Restricted grant successes: we secured funding for new initiatives, including accessible bikes (£14,254), healthy cooking (£3,225) and energy efficiency works (£74,226).
- Children supported: During the year, over 2000 children from 62 schools took part in residential or day visits with numerous children outside of school too.

Feedback from schools and children confirmed the value of our work. One teacher told us:

"For many of our pupils this was their first time away from home. They returned with new confidence and independence - it was transformative for them."

The trustees are proud of these achievements and grateful to staff, volunteers and partners whose efforts made them possible.

FINANCIAL REVIEW

Financial position

Total income for the year was £644,583 (2024: £559,945). This comprised:

- £386,129 from gifts, donations and grants.
- £275,677 from school bookings and day visits.
- £7,640 from other income.

Expenditure for the year was £886,961 (2024: £708,802). This increase reflects investment in staffing, infrastructure and site improvements.

The result was a planned deficit of £217,516, funded from reserves. Trustees took the decision to use reserves to strengthen the charity's capacity and sustainability for the future.

At year end, total funds carried forward stood at £2,869,944 (2024: £3,087,460). The charity's restricted reserves position was £136,025 (2024: £17,771), with total reserves decreasing to £2,869,944 (2024: £3,087,460) reflecting the above deficit.

Our trading subsidiary, LCCLF Trading Ltd, generated turnover of £92,511 and gift-aided £1,757 to the charity.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2025**

FINANCIAL REVIEW

Reserves policy

The charity held unrestricted reserves of £2,736,919 at year end, including:

- £1,769,739 designated for fixed assets.
- £339,089 designated for refurbishment.
- A contingency reserve of £250,000 to protect against unexpected financial pressures.

In 2020 following the merger of the Leeds Children's Charity and Lineham Farm Children's Centre, the assets and activities of both were transferred into the Charity. For accounting purposes a value was placed on the assets transferred, and the leasehold on the property was placed into designated funds, recognising that it is not available for sale.

Free reserves (general fund less general fund fixed assets) stood at £378,092. Trustees consider this level appropriate and in line with our policy to hold 3-6 months of running costs. Our reserves policy is to ensure that the Charity has sufficient funds to meet its financial commitments, to demonstrate that we are sustainable into the future, to ensure that we can manage future unforeseen financial difficulties and to ensure that excessive funds are not held without any identifiable reason or for any unidentifiable purpose.

Risk Management

Trustees review risks annually and monitor them throughout the year. Key risks and mitigations include:

- Financial sustainability - mitigated through diversification of income and strengthening fundraising capacity.
- Safeguarding - addressed by robust policies, regular training and designated safeguarding leads on site.
- Reliance on school bookings - managed by maintaining strong relationships with schools, flexible booking options, and proactive outreach to disadvantaged communities.
- Site and facilities - overseen through a maintenance plan and investment in safety and energy efficiency.
- Staffing and volunteers - supported through HR improvements, wellbeing measures and ongoing training.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Leeds Children's Charity at Lineham Farm is a Charitable Incorporated Organisation (CIO), governed by its constitution dated 8th February 2018 and registered under charity number 1177062.

Organisational structure

The trustees meet regularly to provide strategic direction, oversight and assurance, supported by sub-groups focusing on finance, safeguarding and fundraising. All trustees are recruited and inducted in line with our governance procedures, ensuring that the board has the right mix of skills and experience.

Day-to-day management is delegated to the Chief Executive and staff team, who are responsible for operational delivery. The charity also operates a wholly owned trading subsidiary, LCCLF Trading Ltd, which provides venue hire and related services, overseen by the trustees.

Safeguarding

Safeguarding children is at the centre of our work. All staff and volunteers are DBS-checked and trained, and safeguarding responsibilities are clearly defined. We work closely with schools to ensure joint oversight of children during residential. Trustees receive annual safeguarding assurance reports.

Environmental Sustainability

We continued to invest in sustainability, including £13,774 in energy efficiency measures. Outdoor learning at Lineham Farm also helps children develop an appreciation for the natural environment. We intend to build on this work in future years, reducing the site's carbon footprint further.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Plans for the Future

Looking ahead, our priorities are to:

- Develop and launch a new organisational strategy under the leadership of the Chief Executive.
- Strengthen fundraising and income generation, with a focus on building new partnerships.
- Deliver further capital improvements to ensure our facilities remain safe, accessible and environmentally sustainable.
- Improve evaluation and reporting so we can clearly demonstrate outcomes and impact.
- Develop our volunteer program to assist with the deliver of our day today activities including fundraising.
- Extend our outreach to ensure children most in need across Leeds can access our programmes.

Acknowledgements

The trustees would like to record their heartfelt thanks to:

- Our staff team, whose commitment ensures that every child's experience at Lineham Farm is positive and memorable.
- Recognise the work of the past CEO Dave Norman.
- Volunteers, who give generously of their time and energy.
- Schools, local authorities and community partners, who collaborate with us to reach children in greatest need.
- Donors and funders, without whom our work would not be possible.

Approved by order of the board of trustees on 1st October 2025 and signed on its behalf by:



I Hargreaves - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

Independent examiner's report to the trustees of Leeds Children's Charity at Lineham Farm

I report to the charity trustees on my examination of the accounts of Leeds Children's Charity at Lineham Farm (the Trust) for the year ended 31st March 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the 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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

S Pullan

Shaun Pullan ACCA
The Institute of Chartered Accountants in England and Wales

Thomas Coombs Limited
Chartered Accountants
3365 The Pentagon
Century Way
Thorpe Park
Leeds
West Yorkshire
LS15 8ZB

1st October 2025

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	249,332	136,797	386,129	275,520
Charitable activities	4				
Charitable activities		275,677	-	275,677	282,364
Other income		7,640	-	7,640	2,061
Total		<u>532,649</u>	<u>136,797</u>	<u>669,446</u>	<u>559,945</u>
EXPENDITURE ON					
Raising funds	5	82,048	-	82,048	53,594
Charitable activities	6				
Charitable activities		786,370	18,543	804,913	655,208
Total		<u>868,418</u>	<u>18,543</u>	<u>886,961</u>	<u>708,802</u>
NET INCOME/(EXPENDITURE)		(335,769)	118,254	(217,515)	(148,857)
RECONCILIATION OF FUNDS					
Total funds brought forward		3,069,689	17,771	3,087,460	3,236,317
TOTAL FUNDS CARRIED FORWARD		<u><u>2,733,920</u></u>	<u><u>136,025</u></u>	<u><u>2,869,945</u></u>	<u><u>3,087,460</u></u>

The notes form part of these financial statements

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

BALANCE SHEET 31ST MARCH 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	12	1,769,739	-	1,769,739	1,814,100
Investments	13	1	-	1	1
		<u>1,769,740</u>	<u>-</u>	<u>1,769,740</u>	<u>1,814,101</u>
CURRENT ASSETS					
Debtors	14	153,517	-	153,517	142,434
Cash at bank		887,139	136,025	1,023,164	1,175,702
		<u>1,040,656</u>	<u>136,025</u>	<u>1,176,681</u>	<u>1,318,136</u>
CREDITORS					
Amounts falling due within one year	15	(73,476)	-	(73,476)	(44,777)
		<u>967,180</u>	<u>136,025</u>	<u>1,103,205</u>	<u>1,273,359</u>
NET CURRENT ASSETS					
		<u>967,180</u>	<u>136,025</u>	<u>1,103,205</u>	<u>1,273,359</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>2,736,920</u>	<u>136,025</u>	<u>2,872,945</u>	<u>3,087,460</u>
NET ASSETS		<u>2,736,920</u>	<u>136,025</u>	<u>2,872,945</u>	<u>3,087,460</u>
FUNDS	16				
Unrestricted funds				2,736,920	3,069,689
Restricted funds				136,025	17,771
TOTAL FUNDS				<u>2,872,945</u>	<u>3,087,460</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 1st October 2025 and were signed on its behalf by:



I Hargreaves - Trustee

David Whewell

D Whewell - Trustee

The notes form part of these financial statements

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(151,553)</u>	<u>(116,040)</u>
Net cash used in operating activities		<u>(151,553)</u>	<u>(116,040)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(985)</u>	<u>(43,786)</u>
Net cash used in investing activities		<u>(985)</u>	<u>(43,786)</u>
Change in cash and cash equivalents in the reporting period		<u>(152,538)</u>	<u>(159,826)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>1,175,702</u>	<u>1,335,528</u>
Cash and cash equivalents at the end of the reporting period		<u><u>1,023,164</u></u>	<u><u>1,175,702</u></u>

The notes form part of these financial statements

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST MARCH 2025**

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(214,515)	(148,857)
Adjustments for:		
Depreciation charges	45,346	43,173
Increase in debtors	(11,083)	(5,333)
Increase/(decrease) in creditors	28,699	(5,023)
Net cash used in operations	(151,553)	(116,040)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/24 £	Cash flow £	At 31/3/25 £
Net cash			
Cash at bank	1,175,702	(152,538)	1,023,164
	1,175,702	(152,538)	1,023,164
Total	1,175,702	(152,538)	1,023,164

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the Charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of land & buildings which are included at market value, as modified by the revaluation of certain assets.

Going Concern

The trustees consider that there are no material uncertainties about the Charity's ability to continue for a period of not less than 12 months from the date of the approval of the financial statements. Accordingly the financial statements have been prepared on the going concern basis.

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.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Gifts in kind are included in the SOFA at an amount which estimates their monetary value to the charity.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The cost of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of asset's use.

Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful on the following bases:

Leasehold land and buildings:	- Over the life of the lease
Plant and equipment	- 4% and 10% straight line
Fixtures and fittings	- 10% and 20% straight line
Computers	- 20% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Impairment of fixed assets

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2025

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Taxation

The charity is exempt from 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.

Pension costs and other post-retirement benefits

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

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2025

2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3. DONATIONS AND LEGACIES

	2025	2024
	£	£
Gifts in kind	24,862	-
Donations	211,913	143,572
Legacies	-	30,105
Grants	149,354	101,843
	<u>386,129</u>	<u>275,520</u>

Grants received, included in the above, are as follows:

	2025	2024
	£	£
Leeds Community Foundation	5,000	14,368
Wades Charity	-	3,500
Ilkley and District	-	1,040
Sovereign Healthcare	3,225	3,750
Sainsbury's	-	1,500
Mazars Charitable Trust	-	8,000
Branhope Trust	1,000	1,000
Sport England	-	13,185
FABB	20,000	20,000
The Charles & Elsie Sykes Trust	-	4,000
B&Q Foundation	-	5,000
CLA Charitable Trust	-	3,000
Bruce Wake Charitable Trust	-	1,100
Forrester Family Trust	-	15,000
Brabners Foundation	-	3,000
Olive Lawrence Memorial Trust	-	1,000
The Grace Trust	1,450	1,000
Others < £1,000	2,457	2,400
JD Foundation	5,000	-
Npower	88,000	-
The Charles Lewis Foundation	2,772	-
ESC Lottery Fund	15,000	-
David Brown Foundation	2,000	-
HSBC Foundation	2,100	-
BUPA Groundwork	1,350	-
	<u>149,354</u>	<u>101,843</u>

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST MARCH 2025

4. INCOME FROM CHARITABLE ACTIVITIES

		2025 £	2024 £
School bookings income	Activity	268,523	265,081
Day visit income	Charitable activities	7,154	17,283
		275,677	282,364

5. RAISING FUNDS

Raising donations and legacies

	2025 £	2024 £
Seeking donations, grants & legacies	10,614	7,622
Advertising	71,434	45,972
	82,048	53,594

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Charitable activities	619,652	185,261	804,913

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025 £	2024 £
Staff costs	328,109	259,244
Staff related costs	10,505	5,768
Activity costs	8,659	14,544
Food catering costs	43,735	53,963
Livestock	5,535	3,984
Vehicle and boat costs	2,278	2,241
Building, accommodation and site running costs	51,988	38,982
Staff secondment costs	168,843	121,272
	619,652	499,998

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2025

8. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Charitable activities	179,420	5,841	185,261

Support costs, included in the above, are as follows:

Management

	2025 Charitable activities £	2024 Total activities £
Building maintenance	34,509	15,737
Website costs	710	1,509
Sundries	3,762	2,297
Depreciation	39,678	37,776
Insurance	23,626	18,586
Legal and professional	22,705	26,185
Communications and IT	23,163	18,096
Rates and utilities	30,527	27,049
Office supplies	740	110
	179,420	147,345

Governance costs

	2025 Charitable activities £	2024 Total activities £
Auditors' remuneration	-	7,865
Accountancy and legal fees	5,841	-
	5,841	7,865

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2025 nor for the year ended 31st March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2025 nor for the year ended 31st March 2024.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2025

10. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	291,759	232,803
Social security costs	16,670	8,499
Other pension costs	19,680	17,942
	<u>328,109</u>	<u>259,244</u>

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

	2025	2024
	19	17
Employees	<u>19</u>	<u>17</u>

No employees received emoluments over £60,000.

The charity considers its key management personnel (in addition to the board of trustees) to be the Chief Executive. The total employment costs to the Charity of the key management personnel was £52,732 (2024: £51,000).

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	196,077	79,443	275,520
Charitable activities			
Charitable activities	282,364	-	282,364
Other income	2,061	-	2,061
Total	<u>480,502</u>	<u>79,443</u>	<u>559,945</u>
EXPENDITURE ON			
Raising funds	53,594	-	53,594
Charitable activities			
Charitable activities	588,528	66,680	655,208
Total	<u>642,122</u>	<u>66,680</u>	<u>708,802</u>
NET INCOME/(EXPENDITURE)	(161,620)	12,763	(148,857)
RECONCILIATION OF FUNDS			
Total funds brought forward	3,231,309	5,008	3,236,317
TOTAL FUNDS CARRIED FORWARD	<u><u>3,069,689</u></u>	<u><u>17,771</u></u>	<u><u>3,087,460</u></u>

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST MARCH 2025

12. TANGIBLE FIXED ASSETS

	Leasehold property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1st April 2024	1,806,345	22,955	86,290	827	1,916,417
Additions	-	-	41	944	985
At 31st March 2025	1,806,345	22,955	86,331	1,771	1,917,402
DEPRECIATION					
At 1st April 2024	62,827	4,358	34,994	138	102,317
Charge for year	32,601	2,295	10,175	275	45,346
At 31st March 2025	95,428	6,653	45,169	413	147,663
NET BOOK VALUE					
At 31st March 2025	1,710,917	16,302	41,162	1,358	1,769,739
At 31st March 2024	1,743,518	18,597	51,296	689	1,814,100

At 31 March 2022 the property was revalued by the Trustees. The valuation was based on a market valuation performed by TAPP Chartered Surveyors.

13. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1st April 2024 and 31st March 2025	1
NET BOOK VALUE	
At 31st March 2025	1
At 31st March 2024	1

There were no investment assets outside the UK.

The charity owns controlling shares in LCCLF Trading Limited (100% direct control). The company provides events venue services.

Name of undertaking	Capital and reserve £	Turnover £	Expenses £	Profit/(Loss) £
LCCLF Trading Limited Company no. 12049173	1	92,511	(92,511)	-

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2025

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Debtors in the ordinary course of activities	20,918	52,999
Other debtors	111,006	86,015
VAT	8,736	-
Prepayments and accrued income	12,857	3,420
	<u>153,517</u>	<u>142,434</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Creditors in the ordinary course of activities	44,435	2,639
Taxation and social security	-	5,054
Other creditors	29,041	37,084
	<u>73,476</u>	<u>44,777</u>

16. MOVEMENT IN FUNDS

	At 1/4/24 £	Net movement in funds £	Transfers between funds £	At 31/3/25 £
Unrestricted funds				
General fund	636,171	(299,257)	41,178	378,092
Designated funds - Property	1,743,518	-	(1,743,518)	-
Designated funds - Refurbishment	440,000	(911)	(100,000)	339,089
Designated Funds - Contingency	250,000	-	-	250,000
Fixed Asset Reserve	-	(32,601)	1,802,340	1,769,739
	<u>3,069,689</u>	<u>(332,769)</u>	<u>-</u>	<u>2,736,920</u>
Restricted funds				
Equipment	17,771	21,170	-	38,941
Healthy Cooking Scheme	-	3,225	-	3,225
Holiday Foundation	-	5,000	-	5,000
Accesible Bikes	-	14,253	-	14,253
Green Space Improvements	-	380	-	380
Energy Efficiency	-	74,226	-	74,226
	<u>17,771</u>	<u>118,254</u>	<u>-</u>	<u>136,025</u>
TOTAL FUNDS	<u>3,087,460</u>	<u>(214,515)</u>	<u>-</u>	<u>2,872,945</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2025

16. 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	532,649	(831,906)	(299,257)
Designated funds - Refurbishment	-	(911)	(911)
Fixed Asset Reserve	-	(32,601)	(32,601)
	<u>532,649</u>	<u>(865,418)</u>	<u>(332,769)</u>
Restricted funds			
Equipment	24,222	(3,052)	21,170
Healthy Cooking Scheme	3,225	-	3,225
Holiday Foundation	5,000	-	5,000
Accesible Bikes	15,000	(747)	14,253
Green Space Improvements	1,350	(970)	380
Energy Efficiency	88,000	(13,774)	74,226
	<u>136,797</u>	<u>(18,543)</u>	<u>118,254</u>
TOTAL FUNDS	<u><u>669,446</u></u>	<u><u>(883,961)</u></u>	<u><u>(214,515)</u></u>

Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/24 £
Unrestricted funds				
General fund	630,936	20,018	(14,783)	636,171
Designated funds - Property	1,761,044	(32,309)	14,783	1,743,518
Designated funds - Refurbishment	589,329	(149,329)	-	440,000
Designated Funds - Contingency	250,000	-	-	250,000
	<u>3,231,309</u>	<u>(161,620)</u>	<u>-</u>	<u>3,069,689</u>
Restricted funds				
Equipment	-	17,771	-	17,771
Heating	4,241	(4,241)	-	-
Weekend Delivery	767	(767)	-	-
	<u>5,008</u>	<u>12,763</u>	<u>-</u>	<u>17,771</u>
TOTAL FUNDS	<u><u>3,236,317</u></u>	<u><u>(148,857)</u></u>	<u><u>-</u></u>	<u><u>3,087,460</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2025

16. 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	480,502	(460,484)	20,018
Designated funds - Property	-	(32,309)	(32,309)
Designated funds - Refurbishment	-	(149,329)	(149,329)
	<u>480,502</u>	<u>(642,122)</u>	<u>(161,620)</u>
Restricted funds			
Equipment	52,785	(35,014)	17,771
Heating	-	(4,241)	(4,241)
Holiday Food	14,368	(14,368)	-
Weekend Delivery	-	(767)	(767)
Healthy Cooking Scheme	5,250	(5,250)	-
Summer Day	2,040	(2,040)	-
Building Maintenance	5,000	(5,000)	-
	<u>79,443</u>	<u>(66,680)</u>	<u>12,763</u>
TOTAL FUNDS	<u>559,945</u>	<u>(708,802)</u>	<u>(148,857)</u>

Energy Efficiency - Support to improve our energy consumption, considering our location and need for provisions with so many children. Heating was to be improved, with more insulation via new windows and doors.

Green Space Improvements - An intent to provide better camping accommodation on site so children could feel more comfortable and secure in their experience. A new toilet block closer to the camping site was also included.

Accessible Bikes -The purchase of new custom made bikes so children with disabilities could be included in our mountain biking course.

Equipment - Restricted to the provision, replacement, and maintenance of activity equipment (including archery, climbing, and Lineham Explorers) to ensure the safe and continued delivery of our programmes.

Cooking classes - Restricted to delivering cooking classes, led by our qualified chef, that upskill and inspire participants to develop healthy relationships with food, including understanding nutrition and where ingredients are sourced.

Holiday Foundation - Restricted to providing activity days and residential programmes during school holidays, including transport, qualified staff, activities, and meals, to ensure children have safe, engaging, and enriching holiday experiences.

Transfers between funds

In the year ending 31st March 2025, the trustees decided to reallocate the existing designated fund for the property under the new unrestricted designated fund "Fixed Asset Reserve" with additions of other fixed assets held by the Charity.

17. RELATED PARTY DISCLOSURES

Due to the shared trading location and address with its subsidiary trading company LCCLF Trading Limited, the company incurs a portion of the shared costs. The net sum of the costs recharged from the Charity to the LCCLF Trading Limited is £60,942.

During the year the Charity received a donation from its subsidiary company of £1,758.

As of 31st March 2025, included in Other debtors, there is a balance of £111,006 owed to the Charity by its subsidiary company.

During the year £51,000 (2024 - £51,000) was paid to Next Level Business Development, a company connected to Ian Hargreaves for marketing services. If done on a commercial basis, the total value of this work would have been £75,862. A gift in kind of £24,862 has been recognised as a result of this. At the year end £nil (2024 - £nil) was owed to this company.

18. RETIREMENT BENEFIT SCHEMES

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £19,680 (2024 - £17,942)

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts in kind	24,862	-
Donations	211,913	143,572
Legacies	-	30,105
Grants	149,354	101,843
	386,129	275,520
Charitable activities		
School bookings income	268,523	265,081
Day visit income	7,154	17,283
	275,677	282,364
Other income		
Other income	7,640	2,061
Total incoming resources	669,446	559,945
EXPENDITURE		
Raising donations and legacies		
Seeking donations, grants & legacies	10,614	7,622
Advertising	71,434	45,972
	82,048	53,594
Charitable activities		
Wages	291,759	232,803
Social security	16,670	8,499
Pensions	19,680	17,942
Staff related costs	10,505	5,768
Activity costs	8,659	14,544
Food catering costs	43,735	53,963
Livestock	5,535	3,984
Vehicle and boat costs	2,278	2,241
Building, accommodation and site running costs	51,988	38,982
Staff secondment costs	168,843	121,272
	619,652	499,998
Support costs		
Management		
Building maintenance	34,509	15,737
Carried forward	34,509	15,737

This page does not form part of the statutory financial statements

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2025

	2025 £	2024 £
Management		
Brought forward	34,509	15,737
Website costs	710	1,509
Sundries	3,762	2,297
Depreciation	39,678	37,776
Insurance	23,626	18,586
Legal and professional	22,705	26,185
Communications and IT	23,163	18,096
Rates and utilities	30,527	27,049
Office supplies	740	110
	<u>179,420</u>	<u>147,345</u>
Governance costs		
Auditors' remuneration	-	7,865
Accountancy and legal fees	2,841	-
	<u>2,841</u>	<u>7,865</u>
Total resources expended	<u>883,961</u>	<u>708,802</u>
Net expenditure	<u>(214,515)</u>	<u>(148,857)</u>

This page does not form part of the statutory financial statements

Accounts

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

Charity Registration No. 1177062
Charitable Incorporated Organisation No. CE013188

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr I Kirk Mr T Simpson (Vice Chair) Mr I Hargreaves (Chair) Mr D Whewell
Key Management Personnel	Dave Norman MBE (CEO)
Charity number	1177062
Charitable Incorporated Organisation number	CE013188
Principal address	Leeds Children's Charity at Lineham Farm Lineham Farm Children's Centre Swan Lane Eccup LS16 8AZ
Auditor	Azets Audit Services Carlton House Grammar School Street Bradford BD1 4NS
Bankers	Unity Trust Bank PO BOX 7193 Planetary Road Willenhall WV1 9DG
Solicitors	Wrigleys LLP 19 Cookridge Street Leeds LS2 3AG

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

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LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2024

Welcome to the latest annual report from our charity, Leeds Children's Charity at Lineham Farm.

As with other charities, and the household budgets of the families we work with and support, this year has been another year of challenge, of dealing with the everyday cost of living issues – food, heating, electricity etc. coupled with the on-going costs of upgrading and replacing the equipment at the centre to make sure that the environment is warm, welcoming, and safe.

I am proud to report that the charity was able to work with and support over 3,000 young people. In addition to this, our work with families increased and as a result, more young people were able to spend much needed and valuable time with their parents/carers, working together and learning as a family unit. In addition to this, the valuable and valued work with the MST-CAN team continued: the charity, working with another of its partners, providing respite and days out to families whose options for a break or a holiday are limited or non-existent.

My fellow Trustees and I are immensely proud of what the charity has achieved. Thanks to them for their commitment and support.

Of course, were it not for the staff team, the quality of delivery as well as the numbers worked with and supported would not have been possible. So, and on behalf of the Trust board, I would like to say thank you and congratulate the entire team at the farm who have made all we have achieved during the past year possible.

The charity's on-going and developing relationships with local businesses is one of the key areas where the support provided is making a visible difference to the centre and the grounds. During the year, the number of CSR groups visiting the centre increased, and we were able to offer meaningful jobs for these to take part in. As a company, undertaking volunteer work at a charity can make a real difference to your team, how they relate to each other and how they perform. Please do get in touch if you would like to discuss volunteering with us.

For now, however, I would like to say thank you to my fellow trustees and to the entire staff team of the charity for all their hard work.

IAN HARGREAVES

Chair

Leeds Children's Charity at Lineham Farm.

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and Activities

The objectives of the Charitable Incorporated Organisation (CIO) are to:

- Provide facilities for recreation and other leisure time occupation for children and young people in the interest of social welfare, including by (but not limited to) providing a recreational centre at Lineham Farm, Eccup, Leeds.
- Offer residential respite and holiday opportunities for children and young people aged between 7 and 11 years old from challenging and disadvantaged backgrounds who live and attend school in Leeds.

The Trustees believe that these objectives, alongside the activities outlined in this report, significantly benefit underprivileged children. The opportunities offered allow them to enjoy a safe environment where they can thrive, build friendships, and experience a respite from difficult home environments.

The Trustees have adhered to guidance issued by the Charity Commission when deciding on the charity's activities.

Achievements and Performance

This year, the charity supported over 3,000 young people and continued to expand its work with families most in need. This delivery was bolstered by hundreds of hours from volunteers who contributed to maintenance tasks such as gardening, painting, and clearing logs.

During the festive season, over 8,000 gifts were distributed in collaboration with our corporate partners, demonstrating the significant community support we receive.

Our efforts to enhance efficiency and engagement have included the implementation of an integrated CRM system to better capture both fundraising and impact data. This advancement has streamlined processes and improved the way we track and communicate our outcomes.

Additionally, the charity launched a new donation platform with updated payment processes, enabling easier access for supporters. The introduction of peer-to-peer fundraising pages and improved event ticketing options has expanded our outreach and increased support.

The charity remains dedicated to ensuring that supporters and the wider public are treated fairly and in line with its values. To this end, fundraising practices are continually monitored and reviewed to ensure compliance with the latest regulations. By subscribing to the Fundraising Regulator and its Code of Fundraising Practice, the charity demonstrates its commitment to transparency and accountability. Notably, no complaints were received regarding fundraising practices in the past year, and no third-party agencies were used for fundraising activities.

Thanks to the incredible support received, the charity has achieved the following:

- Supported over 3,000 young people from challenging and disadvantaged backgrounds.
- Worked with vulnerable young people during school holidays, providing access to outdoor play, nutritious food, and refreshments.
- Prepared an average of 550 home-cooked meals each week at the farm.
- Connected children with nature, promoting social engagement, supporting their mental health, and empowering them to thrive.
- Provided opportunities for young people to build confidence, encourage self-belief, and create lasting memories through engaging activities.

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Stakeholder feedback remains a priority to ensure continuous service development. One initiative, the "WOW board," allows young visitors to share reflections, thank others, and celebrate achievements. This feedback is vital in shaping our communications and improving service delivery to meet the needs of our beneficiaries effectively.

We also ask teachers to fill in evaluation forms to gain insight and measure our social impact. While there can be some reluctance, we aim to improve how we gather this information and are developing more efficient methods for collecting and analysing feedback.

The Trustees are proud of the charity's impact and extend their gratitude to the dedicated staff team, whose unwavering commitment ensures that every child visiting Lineham Farm feels safe, welcome, and inspired.

Marketing and Community Engagement

The Trustees are delighted to report significant progress in enhancing the charity's visibility within the Leeds community. This year, there has been substantial growth in social media engagement, reflected in an increase in followers across platforms and a notable rise in website visits. These outcomes demonstrate that our marketing efforts are making an impact, driving awareness and connection with our work.

While these achievements are encouraging, the Trustees acknowledge there is more to do. Strengthening our outreach efforts remains a priority to ensure we continue to connect with a broader audience, attract new supporters, and deepen existing donor relationships. We must focus on converting the social media opportunities to maximise fundraising impact and further our mission.

Looking Ahead

The Trustees have appointed a new CEO, following the planned retirement of the current CEO. This leadership transition marks an opportunity to review and revitalise the charity's strategic direction. Over the next 3-5 years, the Trustees will focus on:

- Developing a comprehensive strategy and fundraising plan to secure the charity's sustainability.
- Strengthening infrastructure to enhance operational efficiency and service delivery.
- Deepening engagement with stakeholders to reaffirm and expand the charity's reach.
- Revisiting the charity's mission and vision to ensure alignment with future goals and community needs.
- Enhancing governance practices by building on the expertise and capacity of the Board, ensuring robust oversight and strategic leadership.
- Expanding the charity's event offerings in 2025, building on the success of Halloween and Christmas events in 2024. By hosting more events, we aim to increase community engagement and bring more people to Lineham Farm. This strategy will help broaden our reach and support base, including attracting local support from neighbours as both volunteers and potential donors.
- Reviewing our current IT structure and service to ensure it is robust, secure, and fit for purpose. This review will focus on safeguarding data, streamlining operations, and supporting the charity's growth and engagement efforts.
- Our aim is to increase income in the new financial year by 40%.

Governance and Board Development

As part of our commitment to ensuring robust governance, the Trustees have reflected on the current Board's strengths and identified areas for growth. Recruiting new Trustees with diverse skills and experiences is essential to building a stronger foundation for the future. This process will help us enhance strategic oversight and bring fresh perspectives to our work.

New Trustees will play a crucial role in supporting the charity's mission, driving innovation, and ensuring long-term sustainability. By strengthening the Board, we aim to position the organisation for greater impact and ensure it continues to meet the needs of our stakeholders effectively.

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Financial Review

At year-end, the charity held total funds of £3,087,460 (2023: £3,236,317), comprising:

- Unrestricted funds: £636,171 (2023: £630,936)
- Designated funds: £2,433,518 (2023: £2,600,373)
- Restricted funds: £17,771 (2023: £5,008)

The charity is in a strong financial position, despite ongoing economic challenges. Reserves policy ensures 6 to 9 months of running costs are maintained, with surplus funds earmarked for investment in line with the Trustees' strategy.

Income from the trading subsidiary, which operates weddings and private hires, generated a profit of £5,019 (2023: £33,157), gift-aided back to the charity. Donation and grant income continue to play a crucial role in sustaining the charity's operations and development.

In 2020 following the merger of the Leeds Children's Charity and Lineham Farm Children's Centre, the assets and activities of both were transferred into the Charity. For accounting purposes a value was placed on the assets transferred, and the leasehold on the property was placed into designated funds, recognising that it is not available for sale.

Use of Volunteers

The charity is immensely grateful for the support of over 80 corporate volunteers who contribute to maintaining the farm's facilities. Regular volunteers also provide invaluable support for infrastructure management, helping ensure the site remains a welcoming and safe environment.

Risk Management

The Trustees regularly review potential risks to the charity and implement strategies to mitigate them. Recognising the unique role of the charity in Leeds, the Trustees ensure long-term plans align with their commitment to delivering vital services for the community.

Structure, Governance and Management

Leeds Children's Charity at Lineham Farm is a CIO, constituted on 8 February 2018, and registered under charity number 1177062. The Board of Trustees administers the charity through regular meetings and subcommittees. Trustees actively participate in operational aspects, including events, IT, and marketing, supporting the staff team to deliver the charity's objectives effectively.

The Trustees are committed to enhancing governance practices by recruiting additional members with diverse skills and experiences. This will strengthen strategic oversight and ensure the charity is well-positioned to meet future challenges.

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr I Kirk

Ms M Dean

(Resigned 11 July 2023)

Mr T Simpson (Vice Chair)

Mr C Chapman

(Resigned 11 July 2023)

Mr I Hargreaves (Chair)

Mr D Whewell

Key management personnel was Dave Norman MBE - CEO

Auditor

During the year Azets Audit Services Limited, trading as Azets Audit Services were appointed as auditors following their acquisition of Naylor Wintersgill Limited, on 1 May 2023.

In accordance with the company's articles, a resolution proposing that Azets Audit Services be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

Acknowledgements

The Trustees express their deepest gratitude to the charity's supporters, funders, and volunteers. The continued success of Leeds Children's Charity at Lineham Farm is a testament to the unwavering dedication of everyone involved.

The trustees' report was approved by the Board of Trustees.

DocuSigned by:



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Mr I Hargreaves (Chair)

Chairman

28 January 2025

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the UK governing the preparation and dissemination of the financial statements may differ from legislation in other jurisdictions.

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

Opinion

We have audited the financial statements of Leeds Children's Charity at Lineham Farm (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the summary income and expenditure account, the balance sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

Other matters

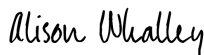
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Signed by:


BC2221165F424D2...

Alison Whalley (Senior Statutory Auditor)
for and on behalf of Azets Audit Services

28 January 2025

Accountants
Statutory Auditor

Carlton House
Grammar School Street
Bradford
BD1 4NS

Azets Audit Services is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
<u>Income and endowments from:</u>							
Donations and legacies	3	191,057	79,443	270,500	140,182	128,800	268,982
Charitable activities	4	282,364	-	282,364	289,677	-	289,677
Investments	5	-	-	-	199	-	199
Other income	6	61,627	-	61,627	78,992	-	78,992
Total income		535,048	79,443	614,491	509,050	128,800	637,850
<u>Expenditure on:</u>							
Raising funds	7	53,594	-	53,594	55,977	-	55,977
Charitable activities	8	643,074	66,680	709,754	507,738	140,669	648,407
Total resources expended		696,668	66,680	763,348	563,715	140,669	704,384
Net movement in funds		(161,620)	12,763	(148,857)	(54,665)	(11,869)	(66,534)
Fund balances at 1 April 2023		3,231,309	5,008	3,236,317	3,285,974	16,877	3,302,851
Fund balances at 31 March 2024		3,069,689	17,771	3,087,460	3,231,309	5,008	3,236,317

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

CHARITY STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023	Restricted funds 2023	Total 2023
Notes							
Income and endowments from:							
Donations and legacies	3	196,076	79,443	275,519	173,339	128,800	302,139
Charitable activities	4	282,364	-	282,364	289,677	-	289,677
Investments	5	-	-	-	199	-	199
Other income	6	2,061	-	2,061	9,952	-	9,952
Total income		480,501	79,443	559,944	473,167	128,800	601,967
Expenditure on:							
Raising funds	7	53,594	-	53,594	55,977	-	55,977
Charitable activities	8	588,527	66,680	655,207	471,855	140,669	612,524
Total resources expended		642,121	66,680	708,801	527,832	140,669	668,501
Net movement in funds		(161,620)	12,763	(148,857)	(54,665)	(11,869)	(66,534)
Fund balances at 1 April 2023		3,231,309	5,008	3,236,317	3,285,974	16,877	3,302,851
Fund balances at 31 March 2024		3,069,689	17,771	3,087,460	3,231,309	5,008	3,236,317

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

CONSOLIDATED BALANCE SHEET
AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	13		1,814,100		1,813,487
Current assets					
Debtors	16	56,421		89,432	
Cash at bank and in hand		1,265,457		1,396,612	
		<u>1,321,878</u>		<u>1,486,044</u>	
Creditors: amounts falling due within one year	17	<u>(48,518)</u>		<u>(63,214)</u>	
Net current assets			1,273,360		1,422,830
Total assets less current liabilities			<u>3,087,460</u>		<u>3,236,317</u>
Income funds					
Restricted funds	20		17,771		5,008
<u>Unrestricted funds</u>					
Designated funds	21	2,433,518		2,600,373	
General unrestricted funds		<u>636,171</u>		<u>630,936</u>	
			3,069,689		3,231,309
			<u>3,087,460</u>		<u>3,236,317</u>

The financial statements were approved by the Trustees on 28 January 2025

DocuSigned by:
Ian Hargreaves
Mr I Hargreaves (Chair)
Trustee

Signed by:
David Whewell
5815464827B24CE...
Mr D Whewell
Trustee

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

CHARITY BALANCE SHEET

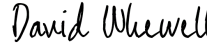
AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	13	1,814,100		1,813,487	
Investments	14	1		1	
		<u>1,814,101</u>		<u>1,813,488</u>	
Current assets					
Debtors	16	142,434		137,101	
Cash at bank and in hand		<u>1,175,702</u>		<u>1,335,528</u>	
		1,318,136		1,472,629	
Creditors: amounts falling due within one year	17	<u>(44,777)</u>		<u>(49,800)</u>	
Net current assets		1,273,359		1,422,829	
Total assets less current liabilities		<u>3,087,460</u>		<u>3,236,317</u>	
Income funds					
Restricted funds	20	17,771		5,008	
<u>Unrestricted funds</u>					
Designated funds	21	2,433,518		2,600,373	
General unrestricted funds		<u>636,171</u>		<u>630,936</u>	
		3,069,689		3,231,309	
		<u>3,087,460</u>		<u>3,236,317</u>	

The financial statements were approved by the Trustees on 28 January 2025

DocuSigned by:

 71E0B15C5CE64F4...
 Mr I Hargreaves (Chair)
 Trustee

Signed by:

 5815464827B24CE...
 Mr D Whewell
 Trustee

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Leeds Children's Charity at Lineham Farm is a Charitable Incorporated Organisation (No CE013188) registered in England and a registered Charity (No 1177062). Leeds Children's Charity at Lineham Farm is governed by its Foundation, registered office is Lineham Farm Childrens Centre, Blackhill Lane, Eccup, Leeds. LS16 8AZ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	Over the life of the lease
Plant and equipment	4% and 10% straight line
Fixtures and fittings	10% and 20% straight line
Computers	Enter depreciation rate via StatDB - cd198

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Donations and legacies

Group	Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023
	£	£	£	£	£
Donations and gifts	138,552	-	138,552	74,593	89,882
Legacies	30,105	-	30,105	38,000	38,000
Grants receivable	22,400	79,443	101,843	27,589	141,100
	<u>191,057</u>	<u>79,443</u>	<u>270,500</u>	<u>140,182</u>	<u>268,982</u>

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Donations and legacies

(Continued)

	Unrestricted 2024	Restricted 2024	Total 2024	Unrestricted 2023	Restricted 2023	Total 2023
Grants receivable for core activities						
Linden Charitable Trust	-	-	-	1,000	-	1,000
The National Lottery Community Fund	-	-	-	-	9,600	9,600
Leeds Community Foundation	-	14,368	14,368	-	26,632	26,632
HSBC	-	-	-	-	30,000	30,000
Tesco	-	-	-	-	10,000	10,000
Hays Travel Foundation	-	-	-	-	8,720	8,720
B&Q Foundation	-	-	-	-	4,859	4,859
Wades Charity	-	3,500	3,500	-	5,000	5,000
The Hobson Charity	-	-	-	-	4,500	4,500
Screwfix Foundation	-	-	-	-	4,500	4,500
Skipton Building Society	-	-	-	-	2,800	2,800
Sir George Martin Trust	-	-	-	-	2,700	2,700
FABB	-	-	-	-	2,000	2,000
Ilkley and District	-	1,040	1,040	-	1,000	1,000
The Seedlings Foundation	-	-	-	-	800	800
Warburtons Community Foundation	-	-	-	-	400	400
Asda Foundation	-	-	-	1,500	-	1,500
CSW Process Ltd	-	-	-	10,000	-	10,000
GBS	-	-	-	662	-	662
Homeserve Boilers	-	-	-	250	-	250
Kelling Group	-	-	-	8,955	-	8,955
Kirke's Charity	-	-	-	500	-	500
Peacock's Trust	-	-	-	500	-	500
The Right Fuelcard	-	-	-	4,222	-	4,222
Sovereign Healthcare	-	3,750	3,750	-	-	-
Sainsburys	-	1,500	1,500	-	-	-
Mazars Charitable Trust	-	8,000	8,000	-	-	-
Branhope Trust	-	1,000	1,000	-	-	-
Sport England	-	13,185	13,185	-	-	-
FABB	-	20,000	20,000	-	-	-
The Charles & Elsie Sykes Trust	-	4,000	4,000	-	-	-
B&Q Foundation	-	5,000	5,000	-	-	-
CLA Charitable Trust	-	3,000	3,000	-	-	-
Bruce Wake Charitable Trust	-	1,100	1,100	-	-	-
Forrester Family Trust	15,000	-	15,000	-	-	-
Brabners Foundation	3,000	-	3,000	-	-	-
Olive Lawrence Memorial Trust	1,000	-	1,000	-	-	-
The Grace Trust	1,000	-	1,000	-	-	-
Others < £1000	2,400	-	2,400	-	-	-
	<u>22,400</u>	<u>79,443</u>	<u>101,843</u>	<u>27,589</u>	<u>113,511</u>	<u>141,100</u>

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Donations and legacies

(Continued)

Charity

	Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023
	£	£	£	£	£
Donations and gifts	143,571	-	143,571	107,750	123,039
Legacies receivable	30,105	-	30,105	38,000	38,000
Grants receivable	22,400	79,443	101,843	27,589	141,100
	<u>196,076</u>	<u>79,443</u>	<u>275,519</u>	<u>173,339</u>	<u>302,139</u>

4 Charitable activities

	School bookings income	Day visit income	Total	School bookings income	Day visit income	Total
	2024	2024	2024	2023	2023	2022
	£	£	£	£	£	£
Sales within charitable activities	<u>265,081</u>	<u>17,283</u>	<u>282,364</u>	<u>274,407</u>	<u>15,270</u>	<u>289,677</u>

5 Investments - Group and Charity

	Total Unrestricted funds
	2024
	£
Interest receivable	<u>-</u>
	<u>199</u>

6 Other Income - Group

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Other income	<u>61,627</u>	<u>78,992</u>

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

6 Other Income - Group (Continued)

Other Income - Charity

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Other income	2,061	9,952

7 Raising funds Group and Charity

	Unrestricted funds	Restricted funds	Total Unrestricted funds	
	2024	2024	2024	2023
	£	£	£	£
<u>Fundraising and publicity</u>				
Seeking donations, grants and legacies	7,622	-	7,622	2,083
Advertising	45,972	-	45,972	53,894
	<u>53,594</u>	<u>-</u>	<u>53,594</u>	<u>55,977</u>

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

8 Charitable activities

Group

	Charitable Expenditure 2024 £	Charitable Expenditure 2023 £
Staff costs	276,273	230,413
Staff related costs	5,768	3,012
Activity costs	24,689	25,138
Food catering costs	53,963	49,834
Livestock	3,984	4,433
Vehicle and boat costs	33,404	2,367
Building, accommodation and site running costs	17,579	48,721
Staff secondment costs	121,271	128,922
	<u>536,931</u>	<u>492,840</u>
Share of support costs (see note 9)	169,958	148,417
Share of governance costs (see note 9)	7,865	7,150
	<u>709,754</u>	<u>648,407</u>
Analysis by fund		
Unrestricted funds	643,074	507,738
Restricted funds	66,680	140,669
	<u>709,754</u>	<u>648,407</u>

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

8 Charitable activities

(Continued)

Charity

	Charitable Expenditure 2024 £	Charitable Expenditure 2023 £
Staff costs	259,244	225,099
Staff related costs	5,767	3,011
Activity costs	14,544	23,637
Food catering costs	53,963	49,834
Livestock	3,984	4,433
Vehicle and boat costs	2,241	2,367
Building, accommodation and site running costs	38,982	43,505
Staff secondment costs	121,272	128,921
	<u>499,997</u>	<u>480,807</u>
Share of support costs (see note 9)	147,345	124,567
Share of governance costs (see note 9)	7,865	7,150
	<u>655,207</u>	<u>612,524</u>
Analysis by fund		
Unrestricted funds	588,527	471,854
Restricted funds	66,680	140,669
	<u>655,207</u>	<u>612,523</u>

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

9 Support costs

Group

	Support costs	Governance costs	2024	Support costs	Governance costs	2023
	£	£	£	£	£	£
Depreciation	37,776	-	37,776	33,854	-	33,854
Recruitment fees	-	-	-	6,189	-	6,189
Insurance	18,586	-	18,586	19,519	-	19,519
Legal and professional	32,430	-	32,430	11,859	-	11,859
Communications and IT	20,067	-	20,067	4,141	-	4,141
Rates and utilities	30,692	-	30,692	29,975	-	29,975
Building maintenance	17,792	-	17,792	25,965	-	25,965
Office supplies	110	-	110	467	-	467
Publicity	7,514	-	7,514	10,100	-	10,100
Finance costs	298	-	298	635	-	635
Website costs	2,395	-	2,395	5,076	-	5,076
Sundry	2,298	-	2,298	637	-	637
Audit fees	-	7,865	7,865	-	7,150	7,150
	<u>169,958</u>	<u>7,865</u>	<u>177,823</u>	<u>148,417</u>	<u>7,150</u>	<u>155,567</u>
Analysed between						
Charitable activities	<u>169,958</u>	<u>7,865</u>	<u>177,823</u>	<u>148,417</u>	<u>7,150</u>	<u>155,567</u>

Governance costs includes payments to the auditors of £7,865 (2023- £7,150) for audit fees.

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

9 Support costs

(Continued)

Charity

	Support costs	Governance costs	2024	Support costs	Governance costs	2023
	£	£	£	£	£	£
Depreciation	37,776	-	37,776	33,854	-	33,854
Insurance	18,586	-	18,586	19,520	-	19,520
Legal and professional	26,185	-	26,185	16,143	-	16,143
Communications and IT	18,096	-	18,096	3,316	-	3,316
Rates and utilities	27,049	-	27,049	23,194	-	23,194
Building maintenance	15,737	-	15,737	22,608	-	22,608
Office supplies	110	-	110	293	-	293
Publicity	-	-	-	-	-	-
Finance costs	-	-	-	561	-	561
Website costs	1,509	-	1,509	4,441	-	4,441
Sundry	2,297	-	2,297	636	-	636
Audit fees	-	7,865	7,865	-	7,150	7,150
	<u>147,345</u>	<u>7,865</u>	<u>155,210</u>	<u>124,566</u>	<u>7,150</u>	<u>131,716</u>

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits for their services as Trustee from the charity during the year (2023 - Nil).

11 Employees - Group and Charity

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	<u>17</u>	<u>16</u>
Employment costs	2024 £	2023 £
Wages and salaries	249,832	213,179
Social security costs	8,499	11,768
Other pension costs	17,942	5,467
	<u>276,273</u>	<u>230,414</u>

There were no employees whose annual remuneration was more than £60,000.

12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

13 Tangible fixed assets

Group and Charity

	Leasehold land and buildings	Plant and equipment	Fixtures and fittings	Computers	Total
	£	£	£	£	£
Cost					
At 1 April 2023	1,791,562	9,000	72,069	-	1,872,631
Additions	14,783	13,955	14,221	827	43,786
At 31 March 2024	1,806,345	22,955	86,290	827	1,916,417
Depreciation and impairment					
At 1 April 2023	30,518	2,850	25,776	-	59,144
Depreciation charged in the year	32,309	1,508	9,356	-	43,173
At 31 March 2024	62,827	4,358	35,132	-	102,317
Carrying amount					
At 31 March 2024	1,743,518	18,597	51,158	827	1,814,100
At 31 March 2023	1,761,044	6,150	46,293	-	1,813,487

At 31 March 2022 the property was revalued by the Trustees. The valuation was based on a market valuation performed by TAPP Chartered Surveyors.

14 Fixed asset investments - Charity

	2024 £	2023 £
Investments in subsidiaries	1	1
	1	1

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

15 Subsidiaries

Name of undertaking and country of incorporation or residency	Nature of business	Class of shareholding	% Held Direct
LCCLF Trading Limited England	Events venue	Ordinary	100.00

The aggregate capital and reserves and the result for the year of subsidiary was as follows:

Name of undertaking	Capital and reserves £	Turnover £	Expense Profit/(Loss) s £) £ £
LCCLF Trading Limited Company no. 12049173	1 =====	64,963 =====	(64,963) - ===== =====

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

16 Debtors	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Amounts falling due within one year:				
Trade debtors	53,001	89,432	52,999	89,431
Amounts owed by subsidiary undertakings	-	-	86,015	44,584
Other debtors	-	-	-	3,086
Prepayments and accrued income	3,420	-	3,420	-
	<u>56,421</u>	<u>89,432</u>	<u>142,434</u>	<u>137,101</u>
17 Creditors: amounts falling due within one year	Group		Charity	
	2024	2023	2024	2023
Notes	£	£	£	£
Other taxation and social security	7,719	2,664	5,054	-
Deferred income	1,075	1,075	-	-
Trade creditors	2,639	31,761	2,639	22,086
Accruals	37,085	27,714	37,084	27,714
	<u>48,518</u>	<u>63,214</u>	<u>44,777</u>	<u>49,800</u>
18 Deferred income	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Other deferred income	<u>1,075</u>	<u>1,075</u>	<u>-</u>	<u>-</u>

Deferred income relates to wedding deposits received and school bookings.

19 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £17,942 (2023 - £5,467).

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

20 Restricted funds - Group and Charity

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers
	£	£	£	£	£	£	£
Health and Camping	16,877	-	(16,877)	-			
Renovation	-	30,000	(30,000)	-			
Clothing	-	2,500	(2,500)	-			
Rural Payment - Woodland Grant	-	5,019	(5,019)	-			
Equipment	-	38,059	(38,059)	-	52,785	(35,014)	17,771
Heating	-	9,000	(4,759)	4,241		(4,241)	-
Holiday Food	-	32,402	(32,402)	-	14,368	(14,368)	-
Weekend Delivery	-	8,720	(7,953)	767		(767)	-
Wildlife education	-	400	(400)	-			-
Healthy cooking scheme	-	2,700	(2,700)	-	5,250	(5,250)	-
Summer Day 2023	-	-	-	-	2,040	(2,040)	-
Building maintenance	-	-	-	-	5,000	(5,000)	-
	<u>16,877</u>	<u>128,800</u>	<u>140,669</u>	<u>5,008</u>	<u>79,443</u>	<u>66,680</u>	<u>-</u>
							<u>17,771</u>

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

20 Restricted funds - Group and Charity

(Continued)

During the prior period funding was provided by Screwfix Foundation and The Hobson Charity for energy bills, the balance of this fund was utilised during the current period.

Grants were provided by Wades Charity, Mazars Charitable Trust, Sports England, The Charles & Elsie Sykes Trust, The CLA Charitable Trust, the Bruce Walker Trust and FABB for activity equipment.

Funding for food and healthy eating was provided by the Leeds Community Foundation, Sovereign Healthcare, Sainsbury's Community Grant Fund, Ilkley & District Round Table and The Bramhope Trust.

Building maintenance was funded by the B&Q foundation.

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

21 Designated funds - Group and Charity

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2022 £	Transfers £	Balance at 1 April 2023 £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Refurbishment of the Centre	289,329	300,000	589,329	(149,329)	-	440,000
Property	1,750,000	11,044	1,761,044	-	(17,526)	1,743,518
Contingency/running costs	-	250,000	250,000	-	-	250,000
	<u>2,039,329</u>	<u>(561,044)</u>	<u>2,600,373</u>	<u>(149,329)</u>	<u>(17,526)</u>	<u>2,433,518</u>

Transfers out of the fund represent the purchase or revaluation of fixed assets.

In 2020 following the merger of the Leeds Children's Charity and Lineham Farm Children's Centre, the assets and activities of both were transferred into the Charity. For accounting purposes a value was placed on the assets transferred, and the leasehold on the property was placed into designated funds, recognising that it is not available for sale.

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

22 Analysis of net assets between funds - Group

	Unrestricted funds 2024 £	Designated funds 2024 £	Restricted funds 2024 £	Total Unrestricted funds 2024 £	Designated funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 March 2024 are represented by:							
Tangible assets	70,582	1,743,518	-	1,814,100	52,443	1,761,044	1,813,487
Current assets/(liabilities)	565,589	690,000	17,771	1,273,360	578,493	839,329	1,422,830
	<u>636,171</u>	<u>2,433,518</u>	<u>17,771</u>	<u>3,087,460</u>	<u>630,936</u>	<u>2,600,373</u>	<u>3,236,317</u>

19 Analysis of net assets between funds - Charity

	Unrestricted funds 2024 £	Designated funds 2024 £	Restricted funds 2024 £	Total Unrestricted funds 2024 £	Designated funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 March 2024 are represented by:							
Tangible assets	70,582	1,743,518	-	1,814,100	52,443	1,761,044	1,813,487
Investments	1	-	-	1	1	-	1
Current assets/(liabilities)	565,588	690,000	17,771	1,273,359	578,493	839,329	1,422,830
	<u>636,171</u>	<u>2,433,518</u>	<u>17,771</u>	<u>3,087,460</u>	<u>630,937</u>	<u>2,600,373</u>	<u>3,236,318</u>

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

24 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2024	2023
	£	£
Aggregate compensation	63,000	60,750
	<u> </u>	<u> </u>

During the year £51,000 (2023 - £51,000) was paid to Next Level Business Development, a company connected to Ian Hargreaves for marketing services. At the year end £nil (2023 - £nil) was owed to this company.

Except for those disclosed in note 10, there were no further related party transactions requiring disclosure.

Accounts

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

Charity Registration No. 1177062
Charitable Incorporated Organisation No. CE013188

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr I Kirk Mr T Simpson (Vice Chair) Mr I Hargreaves (Chair) Mr D Whewell
Key Management Personnel	Dave Norman MBE (CEO)
Charity number	1177062
Charitable Incorporated Organisation number	CE013188
Principal address	Leeds Children's Charity at Lineham Farm Lineham Farm Children's Centre Swan Lane Eccup LS16 8AZ
Auditor	Azets Audit Services Carlton House Grammar School Street Bradford BD1 4NS
Bankers	Unity Trust Bank PO BOX 7193 Planetary Road Willenhall WV1 9DG
Solicitors	Wrigleys LLP 19 Cookridge Street Leeds LS2 3AG

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

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LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2023

Hello, and welcome to the latest annual report from our charity. Delivery this year has been focused on maintaining and increasing delivery at the centre (following COVID) and securing additional engagement with our schools against the backdrop of day-to-day increases in our running costs. The impact on our charity of the increases in food, fuel and other running costs cannot be underestimated and, following the cancellation of our wedding bookings, COVID, the charity finds itself in a position of review and reflection. The trustees have considered, as best they can, the impact of these challenges and taken what steps they think are needed in order that the charity can remain a going concern and manage itself effectively.

During the year we launched our school and community partner scheme. Over 20 partners attended the launch and from this a number of ideas for future work at the farm were discussed; one of these being the camping area. This is a long-term idea, and we will do all that we can to implement it – our wish is to allow access to the farm and its facilities to as many young people as possible and this will be one way that we can do this. Also, the idea of young people camping out under the stars and being surrounded by nature is very exciting for all of us.

So, and as the work of the charity develops, we continue to strive for the best that we can offer the young people of Leeds. We can only do this, of course, with the support of the team at the charity and, of course, my fellow trustees.

On behalf of the charity, thank you to the staff team, my fellow trustees and of course, all our supporters.

The charity's on-going and developing relationships with local businesses is one of the key areas where the support provided is making a visible difference to the centre and the grounds. During the year, the number of CSR groups visiting the centre increased, and we were able to offer meaningful jobs for these to take part in. As a company, undertaking volunteer work at a charity can make a real difference to your team, how they relate to each other and how they perform. Please do get in touch if you would like to discuss volunteering with us.

For now, however, I would like to say thank you to my fellow trustees and to the entire staff team of the charity for all their hard work.

IAN HARGREAVES

Chair

Leeds Children's Charity at Lineham Farm.

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The objects of the CIO are for public benefit to:

Provide facilities for recreation and other leisure time occupation for children and young people in the interest of social welfare, including by (but not limited to) providing a recreational centre at Lineham Farm, Eccup, Leeds; and provide residential respite and holiday opportunities for children and young people aged between 7 and 11 years old from challenging and/ or disadvantaged backgrounds, who live and attend school in Leeds.

The Trustees consider that these objectives, and the activities outlined in this report, provide benefit to those underprivileged children who use the CIO's facilities by allowing them to have fun, make friends, and be a child away from dysfunctional families and responsibilities beyond their years.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

From the CEO

Hello, as Ian has said, the difficulties we face (like others do) as a charity are not easy ones to deal with – in the main, they are a product of other people's decisions and actions, and as such, out of our control.

For years and following the decision to sell the centre at Silverdale, and then the merger with Lineham Farm, the management of the charity has been impeccable and where needed, some very tough decisions have been made. This is why the charity is still delivering, this is why our supporters stay with us and help us deliver our very important work. The charity's work is under constant review and tough decisions, where needed, will continue to be made.

Our partnership work continues to develop and the value of this shows in the number of schools who are returning to use the farm. I was told by one returning school that our aim to engage with the right young people, however difficult this was, was appreciated – it was work they wanted to be a part of.

The charity's plans to fill the school holidays with delivery from young people from our most in need communities were successful with hundreds of young people visiting the centre, accessing our facilities, and being fed freshly prepared food from our own kitchen. In addition, we ran several cooking courses; based at a training kitchen in Farsley these days were focused on providing information about food preparation and the cooking of simple but nutritious food. We are still on track to deliver our work to 2,500, a target set for 2024. As things stand, I feel that we will, thanks to the great work of the entire team, reach this target by next year. The charity's work is growing and doing so against what have been considerable odds.

We continue to receive positive feedback about our work, and we continue to strive to do all that we can to improve the facilities at the farm so that any young person who visits us has access to the very best that we can offer. Of course improvements at the centre have been made but the trustees have to plan for future years when upgrades to the centre and its facilities will be needed – these will include all new windows and doors; a new low ropes course; improvements to the play barn and the replacement of our mini bus and farm van.

The very best includes, of course, our staff team. They are brilliant and were it not for them, the pastoral, reflective and empathic support for the young people we work with and support, would not exist. Their delivery and the atmosphere created by them sets us apart from other centres and puts the young people we work with and support front and centre – which is absolutely where they should be.

Thank you for reading this report.

If after reading this report you feel that you can work with and support us, please do not hesitate to get in touch.

Dave Norman MBE – CEO
Leeds Children's Charity at Lineham Farm.

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Financial review

At the year end the charitable group held a total funds of £3,236,317 (2022 £3,302,851). Out of this a total of £630,936 (2022 £1,246,645) was held as unrestricted funds, £2,600,373 (2022 £2,039,329) was designated by the Trustees for specific purposes and £114,696 (2022 £16,877) was restricted for specific purposes and building development projects. The charity is in a good financial position to start the 2023/24 financial year which will see the transfer of school bookings activity transferred over from Leeds City Council and ongoing financial challenges due to the cost-of-living crisis.

One of the main financial focuses during the year to was for the centre to be back to usual booking capacity as covid-19 restrictions lifted during the year. A key part of this was establishing wedding and private hire bookings following the pandemic. The Charity's trading subsidiary which operates the weddings and private hire activity generated a profit of £37,461 (2022 £13,840) which was subsequently gift-aided back to the charity.

Donation and grant income remained an important part of the organisation income stream during the year. With schools' activity income transferring over in the financial year 2022/23, donation and grant income has been required to sustain the operations and ongoing development of the centre.

It is the aim of the charity to ensure that it holds unrestricted cash reserves between 6 to 9 months of running costs are held at any one time so that the organisation is able to response to any unexpected circumstances or building needs.

For reserves which are held over this amount it is the charity's intention to invest these funds in an appropriate manner to generate a return and of income on the investment. At the year end the charity held more reserves then was required. The trustees and management are actively outlining an investment policy and strategy for the 2023/24 financial year.

Use of volunteers

The charity works with volunteers on a regular basis. Most of these are from companies that support what we do by upgrading the facilities in the woods – painting or clearing the bike tracks. These days take place throughout the year. All in all, the charity is lucky to have been supported by over 80 people from local companies, all determined to do what they can to make a difference. We are also lucky in that we have a small number of volunteers who visit the centre on a regular basis and support the long-term infrastructure management at the farm.

Funders and supporters

The charity, like all other charities, would not exists if it were not for the help and support of its supporters. The charity raises funds by direct application to grant giving trusts and charities, but also receives donations from organisations that are local to Leeds with whom we have built up some very good and, in many cases, long-term and supportive relationships.

The Trustees and the staff team at the charity are most grateful for the support received. They understand the competition for charitable donations is very strong.

It is with great humility and gratitude that on behalf of the charity, this report acknowledges the support given.

Risk

In assessing risk, the Trustees recognise that the work of the charity is key to their personal values and their assessment of where they can, as an organisation, make the most difference. There is no other organisation in Leeds that provides the service that the charity does. All risks are considered by the Trustees that will/might impact the short, medium, and long-term planning process. These plans are reviewed on a regular basis and amended accordingly to mitigate any identified risks.

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management

Leeds Children's Charity at Lineham Farm (LCCALF) is a Charitable Incorporated Organisation (CIO); the organisation was constituted in 8th February 2018. LCCALF is also a registered charity – number 1177062.

Reference and Administrative Information

Please see the CIO information as outlined in this report.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr I Kirk

Ms M Dean

(Resigned 11 July 2023)

Mr T Simpson (Vice Chair)

Mr J Battle

(Resigned 31 May 2022)

Mr C Chapman

(Resigned 11 July 2023)

Mr I Hargreaves (Chair)

Mr D Whewell

Key Management Personnel

Dave Norman MBE - CEO

The board of Trustees administer the charity, meeting when necessary and in-between these meetings by subcommittee, including the Exec group. Membership of these subcommittees is made up of the Chair, the Vice Chair and other general member of the board. The Charity CEO attends these meetings. Attendance at Trustees meetings is not limited to Trustees. Members can invite guests (who are not directly linked to the charity) to attend and to offer independent advice, opinion, and support.

The charity is the sole owner of a trading subsidiary called LCCLF Ltd. The trading subsidiary has three directors who oversee the running of the company, one of which is David Norman with the remainder also being trustees of the charity.

Day to day management

The Charity's CEO is appointed by the Trustees to manage, in full, the day-to-day operations of the charity. The CEO has full responsibility for the day-to-day wellbeing of the charity and manages (or delegates responsibility for management) to the team. This day-to-day operational management includes working with and supporting the team from the local authority who are based at the centre and who deliver work on behalf of the charity. The CEO reports to the charity board and provides comprehensive updates throughout the year.

Members of the board and the staff team attend training and keep fully up to date with charity legislation, so that they can administer the charity in an effective, ongoing, and business-like manner.

Members of the board also help and support (where they can) some aspects of day-to-day delivery for the charity – when they do, they work to the Charity CEO. In addition to direct support for delivery and events held at Lineham Farm, some Trustees provide help and support for IT specific needs of the charity and marketing.

The trustees are responsible for reviewing the CEO's remuneration and ongoing performance management on an annual basis.

Auditor

During the year Azets Audit Services Limited, trading as Azets Audit Services were appointed as auditors following their acquisition of Naylor Wintersgill Limited, on 1 May 2023.

In accordance with the company's articles, a resolution proposing that Azets Audit Services be reappointed as auditor of the company will be put at a General Meeting.

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

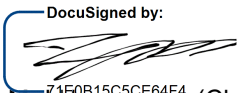
TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.

DocuSigned by:

71E0B15C5CE64E4
Mr I Hargreaves (Chair)
Chairman

21 December 2023

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the UK governing the preparation and dissemination of the financial statements may differ from legislation in other jurisdictions.

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

Opinion

We have audited the financial statements of Leeds Children's Charity at Lineham Farm (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the summary income and expenditure account, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

Other matters

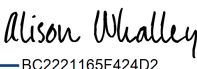
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:


BC2221165F424D2...

Alison Whalley (Senior Statutory Auditor)
for and on behalf of Azets Audit Services

21 December 2023

Accountants
Statutory Auditor

Carlton House
Grammar School Street
Bradford
BD1 4NS

Azets Audit Services is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Notes							
Income and endowments from:							
Donations and legacies	3	140,182	128,800	268,982	369,491	22,103	391,594
Charitable activities	4	289,677	-	289,677	-	-	-
Investments	5	199	-	199	3,458	-	3,458
Other income	6	78,991	-	78,991	70,061	-	70,061
Total income		509,049	128,800	637,849	443,010	22,103	465,113
Expenditure on:							
Raising funds	7	55,977	-	55,977	1,158	100	1,258
Charitable activities	8	507,737	140,669	648,406	419,445	15,443	434,888
Total resources expended		563,714	140,669	704,383	420,603	15,543	436,146
Net (outgoing)/incoming resources before transfers		(54,665)	(11,869)	(66,534)	22,407	6,560	28,967
Gross transfers between funds		-	-	-	49,641	(49,641)	-
Net (outgoing)/incoming resources		(54,665)	(11,869)	(66,534)	72,048	(43,081)	28,967
Other recognised gains and losses							
Revaluation of tangible fixed assets		-	-	-	(1,652,107)	-	(1,652,107)
Net movement in funds		(54,665)	(11,869)	(66,534)	(1,580,059)	(43,081)	(1,623,140)
Fund balances at 1 April 2022		3,285,974	16,877	3,302,851	4,866,033	59,958	4,925,991
Fund balances at 31 March 2023		3,231,309	5,008	3,236,317	3,285,974	16,877	3,302,851

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

CHARITY STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022	Restricted funds 2022	Total 2022
Notes							
Income and endowments from:							
Donations and legacies	3	173,339	128,800	302,139	383,331	22,103	405,434
Charitable activities	4	289,677	-	289,677	-	-	-
Investments	5	199	-	199	3,458	-	3,458
Other income	6	9,952	-	9,952	41,174	-	41,174
Total income		473,167	128,800	601,967	427,963	22,103	450,066
Expenditure on:							
Raising funds	7	55,977	-	55,977	1,158	100	1,258
Charitable activities	8	471,855	140,669	612,524	405,126	15,443	420,569
Total resources expended		527,832	140,669	668,501	406,284	15,543	421,827
Net (outgoing)/incoming resources before transfers		(54,665)	(11,869)	(66,534)	21,679	6,560	28,239
Gross transfers between funds		-	-	-	49,641	(49,641)	-
Net (outgoing)/incoming resources		(54,665)	(11,869)	(66,534)	71,320	(43,081)	28,239
Other recognised gains and losses				-			-
Revaluation of tangible fixed assets		-	-	-	(1,652,108)	-	(1,652,108)
Net movement in funds		(54,665)	(11,869)	(66,534)	(1,580,788)	(43,081)	(1,623,869)
Fund balances at 1 April 2022		3,285,974	16,877	3,302,851	4,866,762	59,958	4,926,720
Fund balances at 31 March 2023		3,231,309	5,008	3,236,317	3,285,974	16,877	3,302,851

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

CONSOLIDATED BALANCE SHEET

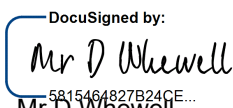
AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	13		1,813,487		1,799,186
Current assets					
Debtors	16	89,432		18,235	
Cash at bank and in hand		1,396,612		1,531,809	
		<u>1,486,044</u>		<u>1,550,044</u>	
Creditors: amounts falling due within one year	17	(63,214)		(46,379)	
Net current assets			1,422,830		1,503,665
Total assets less current liabilities			<u>3,236,317</u>		<u>3,302,851</u>
Income funds					
Restricted funds	20		5,008		16,877
<u>Unrestricted funds</u>					
Designated funds	21	2,600,373		2,039,329	
General unrestricted funds		<u>630,936</u>		<u>1,246,645</u>	
			3,231,309		3,285,974
			<u>3,236,317</u>		<u>3,302,851</u>

The financial statements were approved by the Trustees on 21 December 2023

DocuSigned by:

 Mr I Hargreaves (Chair)
 Trustee

DocuSigned by:

 Mr D Whewell
 Trustee

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

CHARITY BALANCE SHEET

AS AT 31 MARCH 2023

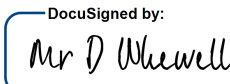
	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	13	1,813,487		1,799,186	
Investments	14	1		1	
		<u>1,813,488</u>		<u>1,799,187</u>	
Current assets					
Debtors	16	137,101		50,676	
Cash at bank and in hand		1,335,528		1,483,647	
		<u>1,472,629</u>		<u>1,534,323</u>	
Creditors: amounts falling due within one year	17	(49,800)		(30,659)	
Net current assets		<u>1,422,829</u>		<u>1,503,664</u>	
Total assets less current liabilities		<u>3,236,317</u>		<u>3,302,851</u>	
Income funds					
Restricted funds	20	5,008		16,877	
<u>Unrestricted funds</u>					
Designated funds	21	2,600,373		2,039,329	
General unrestricted funds		630,936		1,246,645	
		<u>3,231,309</u>		<u>3,285,974</u>	
		<u>3,236,317</u>		<u>3,302,851</u>	

The financial statements were approved by the Trustees on 21 December 2023

DocuSigned by:


71E0B15C5CE64F4...
Mr I Hargreaves (Chair)
Trustee

DocuSigned by:


5815464827B24CE...
Mr D Whewell
Trustee

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

CONSOLIDATED STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	25		(82,414)		166,622
Investing activities					
Purchase of tangible fixed assets		(52,982)		(93,841)	
Investment income received		199		3,458	
Net cash used in investing activities			(52,783)		(90,383)
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(135,197)		76,239
Cash and cash equivalents at beginning of year			1,531,809		1,455,570
Cash and cash equivalents at end of year			1,396,612		1,531,809

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

CHARITY STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	25		(95,336)		120,599
Investing activities					
Purchase of tangible fixed assets		(52,982)		(93,841)	
Investment income received		199		3,458	
Net cash used in investing activities			(52,783)		(90,383)
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(148,119)		30,216
Cash and cash equivalents at beginning of year			1,483,647		1,453,431
Cash and cash equivalents at end of year			1,335,528		1,483,647

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Leeds Children's Charity at Lineham Farm is a Charitable Incorporated Organisation (No CE013188) registered in England and a registered Charity (No 1177062). Leeds Children's Charity at Lineham Farm is governed by its Foundation, registered office is Lineham Farm Childrens Centre, Blackhill Lane, Eccup, Leeds. LS16 8AZ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	Over the life of the lease
Plant and equipment	4% and 10% straight line
Fixtures and fittings	10% and 20% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

3 Donations and legacies

Group

	Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total
	2023 £	2023 £	2023 £	2022 £	2022 £
Donations and gifts	74,593	15,289	89,882	104,428	109,136
Legacies	38,000	-	38,000	-	-
Grants receivable	27,589	113,511	141,100	265,063	282,458
	<u>140,182</u>	<u>128,800</u>	<u>268,982</u>	<u>22,103</u>	<u>391,594</u>

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

3 Donations and legacies

(Continued)

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Grants receivable for core activities						
The Joyce Mary Mountain Will Trust	-	-	-	250,000	-	250,000
HMRC Job Retention Scheme	-	-	-	10,433	-	10,433
Linden Charitable Trust	1,000	-	1,000	-	-	-
The National Lottery Community Fund	-	9,600	9,600	-	-	-
Leeds Community Foundation	-	26,632	26,632	3,630	10,250	13,880
Arnold Clarke Foundation	-	-	-	1,000	-	1,000
West Riding Masonic Charities Ltd	-	-	-	-	4,145	4,145
Brown Shipley	-	-	-	-	3,000	3,000
HSBC	-	30,000	30,000	-	-	-
Tesco	-	10,000	10,000	-	-	-
Hays Travel Foundation	-	8,720	8,720	-	-	-
B&Q Foundation	-	4,859	4,859	-	-	-
Wades Charity	-	5,000	5,000	-	-	-
The Hobson Charity	-	4,500	4,500	-	-	-
Screwfix Foundation	-	4,500	4,500	-	-	-
Skipton Building Society	-	2,800	2,800	-	-	-
Sir George Martin Trust	-	2,700	2,700	-	-	-
FABB	-	2,000	2,000	-	-	-
Ilkley Round Table	-	1,000	1,000	-	-	-
The Seedlings Foundation	-	800	800	-	-	-
Warburtons Community Foundation	-	400	400	-	-	-
Asda Foundation	1,500	-	1,500	-	-	-
CSW Process Ltd	10,000	-	10,000	-	-	-
GBS	662	-	662	-	-	-
Homeserve Boilers	250	-	250	-	-	-
Kelling Group	8,955	-	8,955	-	-	-
Kirke's Charity	500	-	500	-	-	-
Peacock's Trust	500	-	500	-	-	-
The Right Fuelcard	4,222	-	4,222	-	-	-
	<u>27,589</u>	<u>113,511</u>	<u>141,100</u>	<u>265,063</u>	<u>17,395</u>	<u>282,458</u>

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

3 Donations and legacies

(Continued)

Charity

	Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022
	£	£	£	£	£
Donations and gifts	107,750	15,289	123,039	118,268	122,976
Legacies receivable	38,000	-	38,000	-	-
Grants receivable	27,589	113,511	141,100	265,063	282,458
	<u>173,339</u>	<u>128,800</u>	<u>302,139</u>	<u>383,331</u>	<u>405,434</u>

4 Charitable activities

	School bookings income	Day visit income	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Sales within charitable activities	<u>274,407</u>	<u>15,270</u>	<u>289,677</u>	<u>-</u>

5 Investments - Group and Charity

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	<u>199</u>	<u>3,458</u>

6 Other Income - Group

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Other income	<u>78,991</u>	<u>70,061</u>

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

6 Other Income - Group (Continued)

Other Income - Charity

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Other income	9,952	41,174

7 Raising funds Group and Charity

	Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022
	£	£	£	£	£
<u>Fundraising and publicity</u>					
Seeking donations, grants and legacies	2,083	-	2,083	1,158	1,158
Advertising	53,894	-	53,894	-	100
	<u>55,977</u>	<u>-</u>	<u>55,977</u>	<u>1,158</u>	<u>1,258</u>

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

8 Charitable activities

Group

	Charitable Expenditure 2023 £	Charitable Expenditure 2022 £
Staff costs	230,413	159,226
Staff related costs	3,013	2,004
Activity costs	25,138	13,288
Food catering costs	49,834	3,389
Livestock	4,433	4,366
Vehicle and boat costs	2,367	6,405
Building, accommodation and site running costs	43,962	29,270
Donation of asset to Waymakers Charity	-	59,142
Staff secondment costs	128,921	-
Utilities and rates	4,759	-
	<u>492,840</u>	<u>277,090</u>
Share of support costs (see note 9)	148,416	150,648
Share of governance costs (see note 9)	7,150	7,150
	<u>648,406</u>	<u>434,888</u>
Analysis by fund		
Unrestricted funds	507,737	419,445
Restricted funds	140,669	15,443
	<u>648,406</u>	<u>434,888</u>

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

8 Charitable activities

(Continued)

Charity

	Charitable Expenditure 2023 £	Charitable Expenditure 2022 £
Staff costs	225,099	159,227
Staff related costs	3,012	2,002
Activity costs	23,637	9,151
Food catering costs	49,834	3,389
Livestock	4,433	4,366
Vehicle and boat costs	2,367	6,405
Building, accommodation and site running costs	38,746	25,555
Donation of asset to Waymakers Charity		59,142
Secondment and agency	128,921	
Utilities and rates	4,759	-
	<u>480,808</u>	<u>269,237</u>
Share of support costs (see note 9)	124,566	144,182
Share of governance costs (see note 9)	7,150	7,150
	<u>612,524</u>	<u>420,569</u>
Analysis by fund		
Unrestricted funds	471,855	405,126
Restricted funds	140,669	15,443
	<u>612,524</u>	<u>420,569</u>

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

9 Support costs

Group	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Depreciation	33,854	-	33,854	58,363	-	58,363
Recruitment fees	6,189	-	6,189	3,652	-	3,652
Insurance	16,144	-	20,836	22,810	-	22,810
Communications and IT	4,141	-	4,141	1,004	-	1,004
Rates and utilities	27,187	-	27,187	11,183	-	11,183
Building maintenance	25,965	-	25,965	22,530	-	22,530
Office supplies	467	-	467	693	-	693
Publicity	10,100	-	10,100	2,277	-	2,277
Finance costs	635	-	635	353	-	353
Website costs	5,076	-	5,076	16,537	-	16,537
Accountancy fees	13,966	-	13,966	11,246	-	11,246
Audit fees	-	7,150	7,150	-	7,150	7,150
	<u>143,724</u>	<u>7,150</u>	<u>155,566</u>	<u>150,648</u>	<u>7,150</u>	<u>157,798</u>
Analysed between						
Charitable activities	<u>148,416</u>	<u>7,150</u>	<u>155,566</u>	<u>150,648</u>	<u>7,150</u>	<u>157,798</u>

In support of the charity, energy charges were paid for by Leeds City Council. The value of this donation has not been included in financial statements as a value cannot be reliably estimated for the donation.

Governance costs includes payments to the auditors of £7,150 (2022- £7,150) for audit fees.

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

9 Support costs

(Continued)

Charity

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Depreciation	33,854	-	33,854	58,363	-	58,363
Recruitment fees	6,190	-	6,189	3,652	-	3,652
Insurance	16,143	-	20,836	22,810	-	22,810
Communications and IT	3,316	-	3,316	716	-	716
Rates and utilities	23,194	-	27,187	11,183	-	11,183
Building maintenance	22,434	-	25,965	22,530	-	22,530
Office supplies	467	-	467	693	-	693
Publicity	-	-	10,100	2,277	-	2,277
Finance costs	561	-	561	188	-	188
Website costs	4,441	-	4,441	10,524	-	10,524
Accountancy fees	13,966	-	13,966	11,246	-	11,246
Audit fees	-	7,150	7,150	-	7,150	7,150
	<u>124,566</u>	<u>7,150</u>	<u>154,032</u>	<u>144,182</u>	<u>7,150</u>	<u>151,332</u>

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits for their services as Trustee from the charity during the year (2022-Nil). During the year no trustees received and payments, in 2022 one trustee received a payment of £1,440 for book keeping services provided to the Charity.

11 Employees - Group and Charity

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	<u>16</u>	<u>11</u>
Employment costs	2023 £	2022 £
Wages and salaries	213,179	145,811
Social security costs	11,768	9,537
Other pension costs	5,467	3,878
	<u>230,414</u>	<u>159,226</u>

There were no employees whose annual remuneration was more than £60,000.

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13 Tangible fixed assets

Group and Charity

	Leasehold land and buildings	Plant and equipment	Fixtures and fittings	Total
	£	£	£	£
Cost				
At 1 April 2022	1,750,000	9,000	60,649	1,819,649
Additions	41,562	-	11,420	52,982
At 31 March 2023	1,791,562	9,000	72,069	1,872,631
Depreciation and impairment				
At 1 April 2022	-	1,950	18,513	20,463
Depreciation charged in the year	30,518	900	7,263	38,681
At 31 March 2023	30,518	2,850	25,776	59,144
Carrying amount				
At 31 March 2023	1,761,044	6,150	46,293	1,813,487
At 31 March 2022	1,750,000	7,050	42,136	1,799,186

At 31 March 2022 the property was revalued by the Trustees. The valuation was based on a market valuation performed by TAPP Chartered Surveyors.

14 Fixed asset investments - Charity

	2023 £	2022 £
Investments in subsidiaries	1	1
	1	1

15 Subsidiaries

Name of undertaking and country of incorporation or residency	Nature of business	Class of sharehold ing	% Held Direct
LCCLF Trading Limited England	Events venue	Ordinary	100.00

The aggregate capital and reserves and the result for the year of subsidiary was as follows:

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

15 Subsidiaries

(Continued)

Name of undertaking	Capital and reserves £	Turnover £	Expense Profit/(Loss) s £	(£
LCCLF Trading Limited Company no. 12049173	1	78,170	(78,170)	-

16 Debtors

	Group 2023 £	2022 £	Charity 2023 £	2022 £
Amounts falling due within one year:				
Trade debtors	89,432	5,517	89,431	5,517
Amounts owed by subsidiary undertakings	-	-	44,584	32,441
Other debtors	-	12,718	3,086	12,718
	89,432	18,235	137,101	50,676

17 Creditors: amounts falling due within one year

	Notes	Group 2023 £	2022 £	Charity 2023 £	2022 £
Other taxation and social security		2,664	6,591	-	3,337
Deferred income	19	1,075	12,466	-	-
Trade creditors		31,761	19,172	22,086	19,172
Accruals		27,714	8,150	27,714	8,150
		63,214	46,379	49,800	30,659

18 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £5,467 (2022 - £3,878).

19 Deferred income

	Group 2023 £	2022 £	Charity 2023 £	2022 £
Other deferred income	1,075	12,466	-	-

Deferred income relates to wedding deposits received.

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

20 Restricted funds - Group and Charity

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds			
	Balance at 31 January 2021	Incoming resources	Resources expended	Transfers	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 31 March 2023
	£	£	£	£	£	£	£	£
Sensory Space and Greenhouse	45,641	4,853	(853)	(49,641)	-	-	-	-
Health and Camping	4,737	14,250	(2,110)	-	16,877	-	(16,877)	-
Animal Welfare	9,580	-	(9,580)	-	-	5,019	(5,019)	-
Christmas Appeal	-	3,000	(3,000)	-	-	-	-	-
Renovation	-	-	-	-	-	30,000	(30,000)	-
Clothing	-	-	-	-	-	2,500	(2,500)	-
Equipment	-	-	-	-	-	38,059	(38,059)	-
Heating	-	-	-	-	-	9,000	(4,759)	4,241
Holiday Food	-	-	-	-	-	32,402	(32,402)	-
Weekend Delivery	-	-	-	-	-	8,720	(7,953)	767
Cooking Project	-	-	-	-	-	2,700	(2,700)	-
Wildlife education	-	-	-	-	-	400	(400)	-
	<u>59,958</u>	<u>22,103</u>	<u>(15,543)</u>	<u>(49,641)</u>	<u>16,877</u>	<u>128,800</u>	<u>(140,669)</u>	<u>5,008</u>

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

20 Restricted funds - Group and Charity

(Continued)

Sensory Space and Greenhouse funding was provided by St James' Place to contribute to the extension and improvement of the area of land connected to the sensory space and greenhouse.

Lottery funding was received to provide camping and bush craft activities and for animal welfare.

Funds given by Brown Shipley for the 2021 Christmas appeal for children's Christmas presents.

A legacy was received for renovation and development of the centre building and surrounding grounds.

Funds provided by Lowell was for the purchase of new furniture in the barn area of the centre.

Screwfix Foundation and The Hobson Charity provided funding for energy bills.

Leeds Community Foundation provided funds for meals and activities for young people during school holidays.

Hays Travel Foundation provided funding for weekend delivery.

Funding for a pilot summer cooking scheme was provided by the Sir George Martin Trust.

Warburtons provided funding to improve materials to deliver wildlife education.

Transfers relate to the purchase of fixed assets from restricted funds.

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

21 Designated funds - Group and Charity

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2021	Transfers	Revaluations, gains and losses	Balance at 1 April 2022	Transfers	Revaluations, gains and losses	Balance at 31 March 2023
	£	£	£	£	£	£	£
Refurbishment of the Centre	383,171	(93,842)	-	289,329	300,000	-	589,329
Property	3,387,531	14,576	(1,652,107)	1,750,000	11,044	-	1,761,044
Contingency/running costs	-	-	-	-	250,000	-	250,000
	<u>3,770,702</u>	<u>(79,266)</u>	<u>(1,652,107)</u>	<u>2,039,329</u>	<u>561,044</u>	<u>-</u>	<u>2,600,373</u>

During the year ended 31 March 2021 funding of £650,000 was received from The Joyce Mary Mountain Will Trust and funding of £4,000 was received from The R Lowell Foundation. The Trustees have agreed that these funds will be designated for the refurbishment of the centre. Transfers out of the fund represent the purchase or revaluation of fixed assets.

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

22 Analysis of net assets between funds - Group

	Unrestricted funds 2023 £	Designated funds 2023 £	Restricted funds 2023 £	Total Unrestricted funds 2023 £	Designated funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:							
Tangible assets	52,443	1,761,044	-	1,813,487	49,186	1,750,000	1,799,186
Current assets/(liabilities)	578,493	839,329	5,008	1,422,830	1,197,459	289,329	1,503,665
	<u>630,936</u>	<u>2,600,373</u>	<u>5,008</u>	<u>3,236,317</u>	<u>1,246,645</u>	<u>2,039,329</u>	<u>3,302,851</u>

19 Analysis of net assets between funds - Charity

	Unrestricted funds 2023 £	Designated funds 2023 £	Restricted funds 2023 £	Total Unrestricted funds 2023 £	Designated funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:							
Tangible assets	52,443	1,761,044	-	1,813,487	49,186	1,750,000	1,799,186
Investments	1	-	-	1	1	-	1
Current assets/(liabilities)	578,492	839,329	5,008	1,422,829	1,197,458	289,329	1,503,664
	<u>630,936</u>	<u>2,600,373</u>	<u>5,008</u>	<u>3,236,317</u>	<u>1,246,645</u>	<u>2,039,329</u>	<u>3,302,851</u>

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

24 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2023 £	2022 £
Aggregate compensation	60,750	68,171

Except for those disclosed in note 10, there were no further related party transactions requiring disclosure.

25	Cash generated from operations - Group	2023 £	2022 £
	Deficit for the year	(66,534)	28,967
	Adjustments for:		
	Investment income recognised in statement of financial activities	(199)	(3,458)
	Donated assets	-	59,142
	Depreciation and impairment of tangible fixed assets	38,681	58,363
	Movements in working capital:		
	(Increase)/decrease in debtors	(71,197)	32,828
	Increase/(decrease) in creditors	28,226	(20,734)
	(Decrease)/increase in deferred income	(11,391)	11,514
	Cash (absorbed by)/generated from operations	(82,414)	166,622
25	Cash generated from operations - Charity	2023 £	2022 £
	Deficit for the year	(66,534)	28,239
	Adjustments for:		
	Investment income recognised in statement of financial activities	(199)	(3,458)
	Donated assets	-	59,142
	Depreciation and impairment of tangible fixed assets	38,681	58,363
	Movements in working capital:		
	(Increase)/decrease in debtors	(86,425)	2,301
	Increase/(decrease) in creditors	19,141	(23,988)
	Cash (absorbed by)/generated from operations	(95,336)	120,599

Accounts

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

Charity Registration No. 1177062
Charitable Incorporated Organisation No. CE013188

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr I Kirk Ms M Dean Mr T Simpson (Vice Chair) Mr C Chapman Mr I Hargreaves (Chair) Mr D Whewell
Key Management Personnel	Dave Norman MBE (CEO)
Charity number	1177062
Charitable Incorporated Organisation number	CE013188
Principal address	Leeds Children's Charity at Lineham Farm Lineham Farm Children's Centre Swan Lane Eccup LS16 8AZ
Auditor	Naylor Wintersgill Limited Carlton House Grammar School Street Bradford BD1 4NS
Bankers	Unity Trust Bank PO BOX 7193 Planetary Road Willenhall WV1 9DG
Solicitors	Wrigleys LLP 19 Cookridge Street Leeds LS2 3AG

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

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LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2022

Hello, and welcome to the latest annual report from our charity. Last year it was COVID that we were discussing and how the charity had continued to deliver against what were considerable odds. As I write the words to this report, our schools, our families, indeed the charity itself faces considerable challenges because of the cost-of-living crisis. However, and through this crisis, we will do all that we can to make sure that delivery continues. Delivery that is focused on the most in need young people from the city.

During the year discussed in this report delivery continued with more and more schools returning to the centre and consequently taking part in discussions with the team about becoming a partner school. The scheme is being rolled out very carefully, but this does mean that other schools, who were from outside the city, can no longer use the centre. This is necessary in order that more schools from Leeds who are based in the most disadvantaged areas can access the facility.

The charity continues to invest in the facility, buildings, and equipment, and externally where we have, thanks to Green Flag, a new and updated night line and new shelter area for our groups.

The charity's on-going and developing relationships with local businesses is one of the key areas where the support provided is making a visible difference to the centre and the grounds. During the year, the number of CSR groups visiting the centre increased, and we were able to offer meaningful jobs for these to take part in. As a company, undertaking volunteer work at a charity can make a real difference to your team, how they relate to each other and how they perform. Please do get in touch if you would like to discuss volunteering with us.

For now, however, I would like to say thank you to my fellow trustees and to the entire staff team of the charity for all their hard work.

IAN HARGREAVES

Chair

Leeds Children's Charity at Lineham Farm.

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 2 to the financial statements and comply with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The objects of the CIO are for public benefit to:

Provide facilities for recreation and other leisure time occupation for children and young people in the interest of social welfare, including by (but not limited to) providing a recreational centre at Lineham Farm, Eccup, Leeds; and provide residential respite and holiday opportunities for children and young people aged between 7 and 11 years old from challenging and/ or disadvantaged backgrounds, who live and attend school in Leeds.

The Trustees consider that these objectives, and the activities outlined in this report, provide benefit to those underprivileged children who use the CIO's facilities by allowing them to have fun, make friends, and be a child away from dysfunctional families and responsibilities beyond their years.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

From the Director

Leeds Children's Charity at Lineham Farm is a charity that works with and supports young people, all from backgrounds of challenge and disadvantage, aged between 7 and 11, from the city of Leeds. Whilst with us, the young people take part in all manner of activities- low ropes; climbing; bouldering; orienteering; mountain biking; animal care; environmental work; night lines and bushcraft.

The young people stay overnight or take part in day visits - they are provided with freshly prepared meals. For many, Lineham Farm is a sanctuary, a place where they can reflect, feel safe and simply have some fun. The buildings of Lineham Farm are part of an area that includes woodlands, open farmland and two wetland areas; on site, the young people have access to three different bush craft areas; night lines; orienteering; pond dipping and environmental work.

As this year has rolled out, we have been lucky enough to be able to recruit some much-needed staff, one of these being (towards the end of the year) a role the charity has never had, that of Fundraising Manager. In addition, and having worked for months with agency chefs, we have been able to appoint a full-time chef of our own. The road to these appointments was not easy, but we have been lucky in the staff that we have found.

Delivery during the school holidays (all free) was well received and the developing work with MST CAN, family Action and our partner schools continues. In particular, the MST CAN work, with some of our more at-risk families is developing and is now linked to feedback from our team which guides and informs the work undertaken by the family support teams. Slowly, very slowly, delivery at Lineham Farm is returning to its core purpose of supporting the most in need children of Leeds.

I would like to thank the entire team at Lineham Farm (charity and local authority) for all their hard work and belief as the charity, indeed the whole world, eased its way out of the global pandemic. As Ian says, it now looks like there is another crisis on the horizon. The charity will, like so many others, do all that it can to respond to this so that the children and families we work with, and support are still supported.

Dave Norman MBE – CEO
Leeds Children's Charity at Lineham Farm.

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Financial review

At the year end the charitable group held a total funds of £3,302,851 (2021 4,925,991). Out of this a total of £1,246,645 (2021 £1,095,331) was held unrestricted funds, £2,039,329 (2021 £3,770,702) was designated by the Trustees for specific purposes and £16,877 (2021 £59,958) was restricted for specific purposes and building development projects. The charity is in a good financial position to start the 2022/23 financial year which will see the transfer of school bookings activity transferred over from Leeds City Council and ongoing financial challenges due to the cost-of-living crisis.

One of the main financial focuses during the year to was for the centre to be back to usual booking capacity as covid-19 restrictions lifted during the year. A key part of this was establishing wedding and private hire bookings following the pandemic. The Charity's trading subsidiary which operates the weddings and private hire activity generated a profit of £13,840 (2021 NIL) which was subsequently gift-aided back to the charity.

Donation and grant income remained an important part of the organisation income stream during the year. With schools' activity income transferring over in the financial year 2022/23, donation and grant income has been required to sustain the operations and ongoing development of the centre.

It is the aim of the charity to ensure that it holds unrestricted cash reserves between 6 to 9 months of running costs are held at any one time so that the organisation is able to response to any unexpected circumstances or building needs.

For reserves which are held over this amount it is the charity's intention to invest these funds in an appropriate manner to generate a return and of income on the investment. At the year end the charity held more reserves than was required. The trustees and management are actively outlining an investment policy and strategy for the 2022/23 financial year.

Use of volunteers

The charity works with volunteers on a regular basis. Most of these are from companies that support what we do by upgrading the facilities in the woods – painting or clearing the bike tracks. These days take place throughout the year. All in all, the charity is lucky to have been supported by over 80 people from local companies, all determined to do what they can to make a difference. We are also lucky in that we have a small number of volunteers who visit the centre on a regular basis and support the long-term infrastructure management at the farm.

Funders and supporters

The charity, like all other charities, would not exist if it were not for the help and support of its supporters. The charity raises funds by direct application to grant giving trusts and charities, but also receives donations from organisations that are local to Leeds with whom we have built up some very good and, in many cases, long-term and supportive relationships.

The Trustees and the staff team at the charity are most grateful for the support received. They understand the competition for charitable donations is very strong.

It is with great humility and gratitude that on behalf of the charity, this report acknowledges the support given.

Risk

In assessing risk, the Trustees recognise that the work of the charity is key to their personal values and their assessment of where they can, as an organisation, make the most difference. There is no other organisation in Leeds that provides the service that the charity does. All risks are considered by the Trustees that will/might impact the short, medium, and long-term planning process. These plans are reviewed on a regular basis and amended accordingly to mitigate any identified risks.

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Structure, governance and management

Leeds Children's Charity at Lineham Farm (LCCALF) is a Charitable Incorporated Organisation (CIO); the organisation was constituted in 8th February 2018. LCCALF is also a registered charity – number 1177062.

Reference and Administrative Information

Please see the CIO information as outlined in this report.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr I Kirk

Ms M Dean

Mr T Simpson (Vice Chair)

Mr J Battle

(Resigned 31 May 2022)

Mr C Chapman

Mr I Hargreaves (Chair)

Mr D Whewell

Ms S Fletcher

(Resigned September 2021)

Key Management Personnel

Dave Norman MBE - CEO

The board of Trustees administer the charity, meeting when necessary and in-between these meetings by subcommittee, including the Exec group. Membership of these subcommittees is made up of the Chair, the Vice Chair and other general member of the board. The Charity CEO attends these meetings. Attendance at Trustees meetings is not limited to Trustees. Members can invite guests (who are not directly linked to the charity) to attend and to offer independent advice, opinion, and support.

The charity is the sole owner of a trading subsidiary called LCCLF Ltd. The trading subsidiary has three directors who oversee the running of the company, one of which is David Norman with the remainder also being trustees of the charity.

Day to day management

The Charity's CEO is appointed by the Trustees to manage, in full, the day-to-day operations of the charity. The CEO has full responsibility for the day-to-day wellbeing of the charity and manages (or delegates responsibility for management) to the team. This day-to-day operational management includes working with and supporting the team from the local authority who are based at the centre and who deliver work on behalf of the charity. The CEO reports to the charity board and provides comprehensive updates throughout the year.

Members of the board and the staff team attend training and keep fully up to date with charity legislation, so that they can administer the charity in an effective, ongoing, and business-like manner.

Members of the board also help and support (where they can) some aspects of day-to-day delivery for the charity – when they do, they work to the Charity CEO. In addition to direct support for delivery and events held at Lineham Farm, some Trustees provide help and support for IT specific needs of the charity and marketing.

The trustees are responsible for reviewing the CEO's remuneration and ongoing performance management on an annual basis.

Auditor

Naylor Wintersgill Limited were appointed as auditor during the year, a resolution proposing that Naylor Wintersgill Limited be reappointed as auditor of the company will be put at a General Meeting.

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.

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Mr I Hargreaves (Chair)

Chairman

21 December 2022

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2022

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the UK governing the preparation and dissemination of the financial statements may differ from legislation in other jurisdictions.

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

Opinion

We have audited the financial statements of Leeds Children's Charity at Lineham Farm (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the summary income and expenditure account, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Capability of the audit in detecting irregularities, including fraud

Based on our understanding of the Group and its industry, we identified that the principal risks of non-compliance with laws and regulations related to breaches of UK law and we considered the extent to which non-compliance might have a material effect on the financial statements of the Group. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries to increase revenue or reduce expenditure or increase the capital position of the Company, and management bias in accounting estimates and judgmental areas of the financial statements such as the recognition of income. Audit procedures performed by the engagement team included:

- Discussions with directors including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Reviewing relevant meeting minutes;
- Reviewing of correspondence in so far as they related to non-compliance with laws and regulations and fraud;
- Procedures relating to the recognition of income;
- Identifying and testing journal entries, in particular any journal entries posted with unusual account combinations, posted on unusual days, posted by infrequent users, posted by senior management or posted with descriptions indicating a higher level of risk;

Designing audit procedures to incorporate unpredictability around the nature, timing or extent of our testing over immaterial liabilities and assets balances.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

Other matters

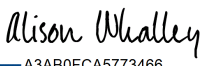
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

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Alison Whalley (Senior Statutory Auditor)
for and on behalf of Naylor Wintersgill Limited

21 December 2022

Chartered Accountants
Statutory Auditor

Carlton House
Grammar School Street
Bradford
BD1 4NS

Naylor Wintersgill Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes						
Income and endowments from:							
Donations and legacies	3	369,491	22,103	391,594	5,244,579	68,580	5,313,159
Other trading activities	4	-	-	-	1,114	-	1,114
Investments	5	3,458	-	3,458	54	-	54
Other income	6	70,061	-	70,061	-	-	-
Total income		443,010	22,103	465,113	5,245,747	68,580	5,314,327
Expenditure on:							
Raising funds	7	1,158	100	1,258	-	-	-
Charitable activities	8	419,445	15,443	434,888	384,275	4,061	388,336
Total resources expended		420,603	15,543	436,146	384,275	4,061	388,336
Net incoming resources before transfers		22,407	6,560	28,967	4,861,472	64,519	4,925,991
Gross transfers between funds		49,641	(49,641)	-	4,561	(4,561)	-
Net incoming/(outgoing) resources		72,048	(43,081)	28,967	4,866,033	59,958	4,925,991
Other recognised gains and losses							
Revaluation of tangible fixed assets		(1,652,107)	-	(1,652,107)	-	-	-
Net movement in funds		(1,580,059)	(43,081)	(1,623,140)	4,866,033	59,958	4,925,991
Fund balances at 1 April 2021		4,866,033	59,958	4,925,991	-	-	-
Fund balances at 31 March 2022		3,285,974	16,877	3,302,851	4,866,033	59,958	4,925,991

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

CHARITY STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted	Restricted	Total	Unrestricted	Restrict	Total
		funds	funds		funds	d	
		2022	2022	2022	2021	2021	2021
	Notes	£	£	£			
Income and endowments from:							
Donations and legacies	3	383,331	22,103	405,434	5,244,579	68,580	5,313,159
Other trading activities	4	-	-	-	1,114	-	1,114
Investments	5	3,458	-	3,458	54	-	54
Other income	6	41,174	-	41,174	-	-	-
Total income		<u>427,963</u>	<u>22,103</u>	<u>450,066</u>	<u>5,245,747</u>	<u>68,580</u>	<u>5,314,327</u>
Expenditure on:							
Raising funds	7	<u>1,158</u>	<u>100</u>	<u>1,258</u>	<u>-</u>	<u>-</u>	<u>-</u>
Charitable activities	8	<u>405,126</u>	<u>15,443</u>	<u>420,569</u>	<u>383,546</u>	<u>4,061</u>	<u>387,607</u>
Total resources expended		<u>406,284</u>	<u>15,543</u>	<u>421,827</u>	<u>383,546</u>	<u>4,061</u>	<u>387,607</u>
Net incoming resources before transfers		21,679	6,560	28,239	4,862,201	64,519	4,926,720
Gross transfers between funds		<u>49,641</u>	<u>(49,641)</u>	<u>-</u>	<u>4,561</u>	<u>(4,561)</u>	<u>-</u>
Net incoming/(outgoing) resources		71,320	(43,081)	28,239	4,866,762	59,958	4,926,720
Other recognised gains and losses				-			
Revaluation of tangible fixed assets		<u>(1,652,108)</u>	<u>-</u>	<u>(1,652,108)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>(1,580,788)</u>	<u>(43,081)</u>	<u>(1,623,869)</u>	<u>4,866,033</u>	<u>59,958</u>	<u>4,925,991</u>
Fund balances at 1 April 2021		<u>4,866,762</u>	<u>59,958</u>	<u>4,926,720</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances at 31 March 2022		<u><u>3,285,974</u></u>	<u><u>16,877</u></u>	<u><u>3,302,851</u></u>	<u><u>4,866,762</u></u>	<u><u>59,958</u></u>	<u><u>4,926,720</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

CONSOLIDATED BALANCE SHEET

AS AT 31 MARCH 2022

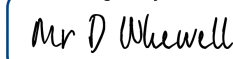
	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	12		1,799,186		3,474,957
Current assets					
Debtors	15	18,235		51,063	
Cash at bank and in hand		1,531,809		1,455,570	
		<u>1,550,044</u>		<u>1,506,633</u>	
Creditors: amounts falling due within one year	16	<u>(46,379)</u>		<u>(55,599)</u>	
Net current assets			1,503,665		1,451,034
Total assets less current liabilities			<u>3,302,851</u>		<u>4,925,991</u>
Income funds					
Restricted funds	19		16,877		59,958
<u>Unrestricted funds</u>					
Designated funds	20	2,039,329		3,770,702	
General unrestricted funds		<u>1,246,645</u>		<u>1,095,331</u>	
			3,285,974		4,866,033
			<u>3,302,851</u>		<u>4,925,991</u>

The financial statements were approved by the Trustees on 21 December 2022

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Mr T Hargreaves (Chair)
Trustee

DocuSigned by:


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Mr D Whewell
Trustee

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

CHARITY BALANCE SHEET

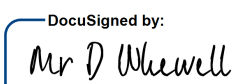
AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	12	1,799,186		3,474,957	
Investments	14	1		1	
		<u>1,799,187</u>		<u>3,474,958</u>	
Current assets					
Debtors	15	50,676		52,978	
Cash at bank and in hand		1,483,647		1,453,431	
		<u>1,534,323</u>		<u>1,506,409</u>	
Creditors: amounts falling due within one year	16	(30,659)		(54,647)	
Net current assets		<u>1,503,664</u>		<u>1,451,762</u>	
Total assets less current liabilities		<u>3,302,851</u>		<u>4,926,720</u>	
Income funds					
Restricted funds	19	16,877		59,958	
<u>Unrestricted funds</u>					
Designated funds	20	2,039,329		3,770,702	
General unrestricted funds		1,246,645		1,096,060	
		<u>3,285,974</u>		<u>4,866,762</u>	
		<u>3,302,851</u>		<u>4,926,720</u>	

The financial statements were approved by the Trustees on 21 December 2022

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 Mr I Hargreaves (Chair)
 Trustee

DocuSigned by:

 5815464827B24GE...
 Mr D Whewell
 Trustee

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

CONSOLIDATED STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash generated from operations	24		166,622		1,765,492
Investing activities					
Purchase of tangible fixed assets		(93,841)		(309,976)	
Investment income received		3,458		54	
Net cash used in investing activities			(90,383)		(309,922)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			76,239		1,455,570
Cash and cash equivalents at beginning of year			1,455,570		-
Cash and cash equivalents at end of year			1,531,809		1,455,570

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

CHARITY STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash generated from operations	24		120,599		1,763,354
Investing activities					
Purchase of tangible fixed assets		(93,841)		(309,976)	
Purchase of investments		-		(1)	
Investment income received		3,458		54	
Net cash used in investing activities			(90,383)		(309,923)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			30,216		1,453,431
Cash and cash equivalents at beginning of year			1,453,431		-
Cash and cash equivalents at end of year			1,483,647		1,453,431

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

CHARITY STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

1 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

2 Accounting policies

Charity information

Leeds Children's Charity at Lineham Farm is a Charitable Incorporated Organisation (No CE013188) registered in England and a registered Charity (No 1177062). Leeds Children's Charity at Lineham Farm is governed by its Foundation, registered office is Lineham Farm Childrens Centre, Blackhill Lane, Eccup, Leeds. LS16 8AZ.

2.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

2.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

2.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

2.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

2 Accounting policies

(Continued)

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

2.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

2.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	Over the life of the lease
Plant and equipment	4% and 10% straight line
Fixtures and fittings	10% and 20% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

2.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

2.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

2 Accounting policies

(Continued)

2.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

3 Donations and legacies

Group

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022 £	2022 £	2022 £	2021 £	2021 £	2021 £
Donations and gifts	104,428	4,708	109,136	115,932	50,000	165,932
Donated assets	-	-	-	4,439,742	-	4,439,742
Grants receivable	265,063	17,395	282,458	688,905	18,580	707,485
	<u>369,491</u>	<u>22,103</u>	<u>391,594</u>	<u>5,244,579</u>	<u>68,580</u>	<u>5,313,159</u>

Grants receivable for core activities

The Joyce Mary Mountain Will Trust	250,000	-	250,000	650,000	-	650,000
HMRC Job Retention Scheme	10,433	-	10,433	35,905	-	35,905
Linden Charitable Trust	-	-	-	3,000	-	3,000
The National Lottery Community Fund	-	-	-	-	18,580	18,580
Leeds Community Foundation	3,630	10,250	13,880	-	-	-
Arnold Clarke Foundation	1,000	-	1,000	-	-	-
West Riding Masonic Charities Ltd	-	4,145	4,145	-	-	-
Brown Shipley	-	3,000	3,000	-	-	-
	<u>265,063</u>	<u>17,395</u>	<u>282,458</u>	<u>688,905</u>	<u>18,580</u>	<u>707,485</u>

Donations and legacies Charity

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022 £	2022 £	2022 £	2021 £	2021 £	2021 £
Donations and gifts	118,268	4,708	122,976	115,932	50,000	165,932
Legacies receivable	-	-	-	4,439,742	-	4,439,742
Grants receivable	265,063	17,395	282,458	688,905	18,580	707,485
	<u>383,331</u>	<u>22,103</u>	<u>405,434</u>	<u>5,244,579</u>	<u>68,580</u>	<u>5,313,159</u>

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

4 Other trading activities - Group and Charity

	Total	Unrestricted funds
	2022	2021
	£	£
Sale of equipment	-	1,114
	<u> </u>	<u> </u>

5 Investments - Group and Charity

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	3,458	54
	<u> </u>	<u> </u>

6 Other Income - Group

	Unrestricted funds	Total
	2022	2021
	£	£
Other income	70,061	-
	<u> </u>	<u> </u>

Other Income - Charity

	Unrestricted funds	Total
	2022	2021
	£	£
Other income	41,174	-
	<u> </u>	<u> </u>

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

7 Raising funds Group and Charity

	Unrestricted funds	Restricted funds	Total	Total
	2022 £	2022 £	2022 £	2021 £
<u>Fundraising and publicity</u>				
Seeking donations, grants and legacies	1,158	-	1,158	-
Advertising	-	100	100	-
Fundraising and publicity	1,158	100	1,258	-
	1,158	100	1,258	-

8 Charitable activities

Group

	Charitable Expenditure 2022 £	Charitable Expenditure 2021 £
Staff costs	159,226	145,431
Staff related costs	2,004	4,033
Activity costs	13,288	9,742
Food catering costs	3,389	117
Livestock	4,366	4,789
Vehicle and boat costs	6,405	7,959
Building, accommodation and site running costs	29,270	6,639
Donation of asset to Waymakers Charity	59,142	-
	277,090	178,709
Share of support costs (see note 9)	150,648	192,344
Share of governance costs (see note 9)	7,150	17,283
	434,888	388,336
Analysis by fund		
Unrestricted funds	419,445	384,275
Restricted funds	15,443	4,061
	434,888	388,336

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

8 Charitable activities

(Continued)

Charity

	Charitable Expenditure 2022 £	Charitable Expenditure 2021 £
Staff costs	159,227	145,431
Staff related costs	2,002	4,033
Activity costs	9,151	9,742
Food catering costs	3,389	117
Livestock	4,366	4,789
Vehicle and boat costs	6,405	7,959
Building, accommodation and site running costs	25,555	6,278
Donation of asset to Waymakers Charity	59,142	
	<u>269,237</u>	<u>178,349</u>
Share of support costs (see note 9)	144,182	191,975
Share of governance costs (see note 9)	7,150	17,283
	<u>420,569</u>	<u>387,607</u>
Analysis by fund		
Unrestricted funds	405,126	383,546
Restricted funds	15,443	4,061
	<u>420,569</u>	<u>387,607</u>

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

9 Support costs

Group

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Depreciation	58,363	-	58,363	55,918	-	55,918
Recruitment fees	3,652	-	3,652	-	-	-
Insurance	22,810	-	22,810	27,136	-	27,136
Communications and IT	1,004	-	1,004	1,504	-	1,504
Rates and utilities	11,183	-	11,183	41,388	-	41,388
Building maintenance	22,530	-	22,530	24,625	-	24,625
Office supplies	693	-	693	350	-	350
Publicity	2,277	-	2,277	125	-	125
Finance costs	353	-	353	197	-	197
Website costs	16,537	-	16,537	29,419	-	29,419
Accountancy fees	11,246	-	11,246	11,682	-	11,682
Audit fees	-	7,150	7,150	-	7,150	7,150
Legal and professional	-	-	-	-	10,133	10,133
	<u>150,648</u>	<u>7,150</u>	<u>157,798</u>	<u>192,344</u>	<u>17,283</u>	<u>209,627</u>
Analysed between						
Charitable activities	<u>150,648</u>	<u>7,150</u>	<u>157,798</u>	<u>192,344</u>	<u>17,283</u>	<u>209,627</u>

In kind support of the charity energy charges were paid for by Leeds City Council. The value of this donation has not been included in financial statements as a value cannot be reliably estimated for the donation.

Governance costs includes payments to the auditors of £7,150 (2021- £7,150) for audit fees.

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

9 Support costs

(Continued)

Charity

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Depreciation	58,363	-	58,363	55,918	-	55,918
Recruitment fees	3,652	-	3,652	-	-	-
Insurance	22,810	-	22,810	27,136	-	27,136
Communications and IT	716	-	716	1,504	-	1,504
Rates and utilities	11,183	-	11,183	41,388	-	41,388
Building maintenance	22,530	-	22,530	24,625	-	24,625
Office supplies	693	-	693	50	-	50
Publicity	2,277	-	2,277	125	-	125
Finance costs	188	-	188	128	-	128
Website costs	10,524	-	10,524	29,419	-	29,419
Accountancy fees	11,246	-	11,246	11,682	-	11,682
Audit fees	-	7,150	7,150	-	7,150	7,150
Legal and professional	-	-	-	-	10,133	10,133
Recruitment Fees	-	-	-	-	-	-
	<u>144,182</u>	<u>7,150</u>	<u>151,332</u>	<u>191,975</u>	<u>17,283</u>	<u>209,258</u>

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits for their services as Trustee from the charity during the year (2021-NIL). During the year one Trustee received £1,440 (2021- £ 2,385) for book keeping services provided to the Charity.

11 Employees - Group and Charity

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	<u>11</u>	<u>4</u>
Employment costs	2022 £	2021 £
Wages and salaries	145,811	131,627
Social security costs	9,537	9,864
Other pension costs	3,878	3,940
	<u>159,226</u>	<u>145,431</u>

There were no employees whose annual remuneration was more than £60,000.

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

12 Tangible fixed assets

Group and Charity

	Leasehold land and buildings £	Plant and equipment £	Fixtures and fittings £	Total £
Cost				
At 1 April 2021	3,428,345	74,000	28,530	3,530,875
Additions	61,722	-	32,119	93,841
Disposals	-	(65,000)	-	(65,000)
Revaluation	(1,740,067)	-	-	(1,740,067)
At 31 March 2022	1,750,000	9,000	60,649	1,819,649
Depreciation and impairment				
At 1 April 2021	40,814	4,200	10,904	55,918
Depreciation charged in the year	47,146	3,608	7,609	58,363
Eliminated in respect of disposals	-	(5,858)	-	(5,858)
Revaluation	(87,960)	-	-	(87,960)
At 31 March 2022	-	1,950	18,513	20,463
Carrying amount				
At 31 March 2022	1,750,000	7,050	42,136	1,799,186
At 31 March 2021	3,387,531	69,800	17,626	3,474,957

At 31 March 2022 the property was revalued by the Trustees. The valuation was based on a market valuation performed by TAPP Chartered Surveyors.

13 Subsidiaries

Name of undertaking and country of incorporation or residency	Nature of business	Class of sharehold ing	% Held Direct
LCCLF Trading Limited England	Events venue	Ordinary	100.00

The aggregate capital and reserves and the result for the year of subsidiary was as follows:

Name of undertaking	Capital and reserves £	Turnover £	Expense Profit/(Loss s) £ £
LCCLF Trading Limited Company no. 12049173	1	69,661	(68,931) 730

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

14 Fixed asset investments - Charity

	2022 £	2021 £
Investments in subsidiaries	1	1
	<u>1</u>	<u>1</u>

15 Debtors

	Group 2022 £	2021 £	Charity 2022 £	2021 £
Amounts falling due within one year:				
Trade debtors	5,517	-	5,517	-
Amounts owed by subsidiary undertakings	-	-	32,441	2,000
Other debtors	12,718	42,214	12,718	42,129
Prepayments and accrued income	-	8,849	-	8,849
	<u>18,235</u>	<u>51,063</u>	<u>50,676</u>	<u>52,978</u>

16 Creditors: amounts falling due within one year

	Notes	Group 2022 £	2021 £	Charity 2022 £	2021 £
Other taxation and social security		6,591	6,021	3,337	6,021
Deferred income	18	12,466	952	-	-
Trade creditors		19,172	4,496	19,172	4,496
Accruals		8,150	44,130	8,150	44,130
		<u>46,379</u>	<u>55,599</u>	<u>30,659</u>	<u>54,647</u>

17 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £3,878 (2021 - £3,940).

18 Deferred income

	Group 2022 £	2021 £	Charity 2022 £	2021 £
Other deferred income	<u>12,466</u>	<u>952</u>	<u>-</u>	<u>-</u>

Deferred income relates to wedding deposits received.

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

19 Restricted funds - Group and Charity

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds				
	Balance at 31 January 2020	Incoming resources	Resources expended	Transfers	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£	£	£	£	£
Sensory Space and Greenhouse	-	50,000	(659)	(3,700)	45,641	4,853	(853)	(49,641)	-
Health and Camping	-	9,000	(3,402)	(861)	4,737	14,250	(2,110)	-	16,877
Animal Welfare	-	9,580	-	-	9,580	-	(9,580)	-	-
Christmas Appeal	-	-	-	-	-	3,000	(3,000)	-	-
	<u>-</u>	<u>68,580</u>	<u>(4,061)</u>	<u>(4,561)</u>	<u>59,958</u>	<u>22,103</u>	<u>(15,543)</u>	<u>(49,641)</u>	<u>16,877</u>

Sensory Space and Greenhouse funding was provided by St James' Place to contribute to the extension and improvement of the area of land connected to the sensory space and greenhouse.

Lottery funding was received to provide camping and bush craft activities and for animal welfare.

Funds given by Brown Shipley for the 2021 Christmas appeal for children's Christmas presents.

Transfers relate to the purchase of fixed assets from restricted funds.

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

20 Designated funds - Group and Charity

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds						
	Incoming resources	Resources expended	Transfers	Balance at 1 April 2021	Transfers out	Revaluations, gains and losses	Balance at 31 March 2022
	£	£	£	£	£	£	£
Refurbishment of the Centre	654,000	(17,163)	(253,666)	383,171	(93,842)	-	289,329
Property	3,428,345	(40,814)	-	3,387,531	14,576	(1,652,107)	1,750,000
	<u>4,082,345</u>	<u>(57,977)</u>	<u>(253,666)</u>	<u>3,770,702</u>	<u>(79,266)</u>	<u>(1,652,107)</u>	<u>2,039,329</u>

During the year ended 31 March 2021 funding of £650,000 was received from The Joyce Mary Mountain Will Trust and funding of £4,000 was received from The R Lowell Foundation. The Trustees have agreed that these funds will be designated for the refurbishment of the centre. Transfers out of the fund represent the purchase or revaluation of fixed assets.

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

21 Analysis of net assets between funds - Group

	Unrestricted funds 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:								
Tangible assets	49,186	1,750,000	-	1,799,186	87,426	3,387,531	-	3,474,957
Current assets/(liabilities)	1,197,459	289,329	16,877	1,503,665	1,007,905	383,171	59,958	1,451,034
	<u>1,246,645</u>	<u>2,039,329</u>	<u>16,877</u>	<u>3,302,851</u>	<u>1,095,331</u>	<u>3,770,702</u>	<u>59,958</u>	<u>4,925,991</u>

19 Analysis of net assets between funds - Charity

	Unrestricted funds 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:								
Tangible assets	49,186	1,750,000	-	1,799,186	87,426	3,387,531	-	3,474,957
Investments	1	-	-	1	-	-	-	-
Current assets/(liabilities)	1,197,458	289,329	16,877	1,503,664	1,007,905	383,171	59,958	1,451,034
	<u>1,246,645</u>	<u>2,039,329</u>	<u>16,877</u>	<u>3,302,851</u>	<u>1,095,331</u>	<u>3,770,702</u>	<u>59,958</u>	<u>4,925,991</u>

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

23 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2022 £	2021 £
Aggregate compensation	68,171	80,319

Except for those disclosed in note 8, there were no further related party transactions requiring disclosure.

24 Cash generated from operations - Group

	2022 £	2021 £
(Deficit)/surplus for the year	28,967	4,925,991
Adjustments for:		
Investment income recognised in statement of financial activities	(3,458)	(54)
Donated assets	59,142	(3,220,899)
Depreciation and impairment of tangible fixed assets	58,363	55,918
Movements in working capital:		
Decrease/(increase) in debtors	32,828	(51,063)
(Decrease)/increase in creditors	(20,734)	54,647
Increase in deferred income	11,514	952
Cash generated from operations	166,622	1,765,492

24 Cash generated from operations - Charity

	2022 £	2021 £
(Deficit)/surplus for the year	28,239	4,926,720
Adjustments for:		
Investment income recognised in statement of financial activities	(3,458)	(54)
Donated assets	59,142	(3,220,899)
Depreciation and impairment of tangible fixed assets	58,363	55,918
Movements in working capital:		
Decrease/(increase) in debtors	2,301	(52,978)
(Decrease)/increase in creditors	(23,988)	54,647
Cash generated from operations	120,599	1,763,354

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

England & Wales - Charity number 1177062

Accounts

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM



**Leeds
Children's
Charity at
Lineham Farm**

Letter to the reader of the year end accounts 31/03/2021

Dear reader of the accounts

Please find enclosed below the organisations first set of audited accounts and financial statements for the 14-month period ended 31st March 2021.

Important Information regarding the Charity's disclosed income

We would like to take the opportunity to highlight some important areas included in the accounts regarding the disclosed income. This is the first accounting period we are reporting on following the amalgamation of two charities Leeds Children's Charity and Lineham Farm Children's Trust. On the 30th of January 2020 the activities and assets from both charities transferred over to Leeds Children's Charity at Lineham Farm.

In line with the Charities SORP, following acquisition accounting rules, the transfer of assets from these the two charities are disclosed as an income item with the Donations and Legacies line of the Consolidated Statement of Financial Activities on pages 10 and 11. You will see in note 3 of the accounts on page 19 that a breakdown of the total donations and legacies is provided. This note confirms that out of a total of £5,313,159, £4,439,742 related to the transfer of assets leaving £873,417 of income that was given from external sources through donations and grants.

The total £4,439,742 transfer of assets was made up of tangible fixed assets (Land and Buildings, Plant and Equipment and Fixtures and Fittings) of £3,205,899 and cash reserves of £1,233,843. The vast majority of the tangible fixed assets value related to the leasehold land and buildings of the Lineham Farm Children's Centre.

We would like to take the opportunity to highlight these important areas of the accounts so that there is no confusion regarding the level of actual external funding that had been received during the year to further the work of the charity and fund its day-to-day operations.

A video cast explanation of these points has also been prepared by the charity's accountant which can we watch on the following website link.

Website Link: <https://www.loom.com/share/2f8fae76cc6f43aaa1e6ad12699f62ba>

This video highlights in the accounts where all the information that we have referenced above can be found.

Yours faithfully

DAVE NORMAN

CEO

Leeds Children's Charity at Lineham Farm.

Leeds Children's Charity at Lineham Farm, Swan Lane, Eccup, Leeds, LS16 8AZ
T: 0113 378 3945 E: info@leedschildrenscharity.org.uk W: leedschildrenscharity.org.uk

Leeds Children's Charity at Lineham Farm is a charitable incorporated organisation (registered with charity number 1177062), whose principal office is at Lineham Farm Children's Centre, Swan Lane, Eccup, Leeds LS16 8AZ

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE 14 MONTH PERIOD ENDED 31 MARCH 2021

Charity Registration No. 1177062
Charitable Incorporated Organisation No. CE013188

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr I Kirk Ms M Dean Mr T Simpson (Vice Chair) Mr J Battle Mr C Chapman Mr I Hargreaves (Chair) Mr D Whewell Mr J Battle
Key Management Personnel	Dave Norman MBE (CEO)
Charity number	1177062
Charitable Incorporated Organisation number	CEI13188
Principal address	Leeds Children's Charity at Lineham Farm Lineham Farm Children's Centre Swan Lane Eccup LS16 8AZ
Auditor	Naylor Wintersgill Limited Carlton House Grammar School Street Bradford BD1 4NS
Bankers	Unity Trust Bank PO BOX 7193 Planetary Road Willenhall WV1 9DG
Solicitors	Wrigleys LLP 19 Cookridge Street Leeds LS2 3AG

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

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LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

CHAIRMAN'S STATEMENT

FOR THE 14 MONTH PERIOD ENDED 31 MARCH 2021

Foreword from the Chairman

Hello, and welcome to the latest annual report from our charity – Leeds Children's Charity at Lineham Farm. As you will read later, this report covers the time in which COVID struck the world. The knock-on effect to the charity was severe (in terms of being able to support young people) but we did manage to work with small numbers of 'high tariff' youngsters who were, for all manner of reasons, in need.

This is the first accounting period we are reporting on following the amalgamation of two charities Leeds Children's Charity and Lineham Farm Children's Centre. On the 30th of January 2020 the activities and assets from both of these charities transferred over to Leeds Children's Charity At Lineham Farm to start a new chapter in the provision being provided for children and young people, from Leeds, who are from backgrounds of challenge and disadvantage.

During the year we were also able to invest at the children's centre, Lineham Farm – this investment saw us upgrading several areas at the centre, bathrooms, and the like, but also build new facilities that will serve the young people who visit the centre well for many years to come.

I would like to say thank you to my fellow trustees and to the staff team of the charity. In addition, I would also like to thank the staff team who are employed by the local authority, who we work alongside.

At the time of writing this report I am conscious that COVID is still with us, but thankfully, we are now able to support more young people at the centre.

Thank you for taking the time to read our report and for taking an interest in our work.

Finally, huge thanks to the trustees of the Joyce Mary Mountain Will Trust who have been so helpful and supportive when dealing with a legacy from their Trust.

Also, Ewan Dowes and Catherine Ind who, again, were very helpful and supportive. Ewan and Catherine both represent St James's Place and are linked to the St James's Place Charitable Foundation.

DocuSigned by:

Ian Hargreaves

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IAN HARGREAVES

Chair

Leeds Children's Charity at Lineham Farm.

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

TRUSTEES' REPORT

FOR THE 14 MONTH PERIOD ENDED 31 MARCH 2021

The trustees present their annual report and financial statements for the period ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The objects of the CIO are for public benefit to:

Provide facilities for recreation and other leisure time occupation for children and young people in the interest of social welfare, including by (but not limited to) providing a recreational centre at Lineham Farm, Eccup, Leeds; and provide residential respite and holiday opportunities for children and young people aged between 7 and 11 years old from challenging and/ or disadvantaged backgrounds, who live and attend school in Leeds.

The Trustees consider that these objectives, and the activities outlined in this report, provide benefit to those underprivileged children who use the CIO's facilities by allowing them to have fun, make friends, and be a child away from dysfunctional families and responsibilities beyond their years.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

From the Director

Leeds Children's Charity at Lineham Farm is a charity that works with and supports young people, all from backgrounds of challenge and disadvantage, aged between 7 and 11, from the city of Leeds.

The charity, is based at Lineham Farm, a facility situated on the outskirts of Leeds where young people can spend free time in a fun and safe environment. Whilst with us, the young people take part in all manner of activities - low ropes; climbing; bouldering; orienteering; mountain biking; animal care; environmental work; night lines, and bushcraft.

The young people stay overnight or take part in day visits - they are provided with freshly prepared meals. For many, Lineham Farm is a sanctuary, a place where they can reflect, feel safe and simply have some fun. The buildings of Lineham Farm are part of an area that includes woodlands, open farmland and two wetland areas; on site, the young people have access to three different bush craft areas; night lines; orienteering; pond dipping and environmental work.

As Ian has said, this annual return covers the time when the world was affected by round one of COVID. Indeed, because of the transfer of charitable activities, this set of accounts covers 14 months in the life of the charity, all of it affected by COVID19 and then the different strains – at the time of writing this report we are just discovering more information about the Omicron variant. All of this has presented many challenges to the charity (as it has to other organisations and businesses) but having committed to investing in the centre, the charity managed several upgrades that have improved the centre.

A good deal of the charity's income comes from the centre being used for weddings. Unfortunately, during the year, the charity was not able to deliver any weddings, so a good deal of income was lost. This presented a challenge to the charity, but one that we were (thankfully) able to manage.

As you would expect, the targets the charity set for its work with young people and the plans it made, had to be altered. However, the charity managed to deliver work to at risk families, young carers, and those in need of emergency placements. In addition to the work taking place at the centre, the charity was able to provide health and wellbeing support packages to hundreds of children and their families – this was during the main August school holidays. Also, the charity was able to run and organise its Christmas present appeal. This helped our partners to distribute the Christmas gifts across the city.

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

TRUSTEES' REPORT (CONTINUED)

FOR THE 14 MONTH PERIOD ENDED 31 MARCH 2021

I would like to thank the entire team at Lineham Farm (charity and local authority) for all their hard work during what has been a very difficult and challenging period.

I would also like to thank the builders, plumbers, electricians – indeed everyone who has contributed to the upgrades and facility improvements at the centre.

Dave Norman MBE – CEO

Financial review

At the year end the charitable group held a total funds of £4,925,991. Out of this a total of £1,095,331 was held unrestricted funds, £3,770,702 was designated by the Trustees for specific purposes and £59,958 was restricted for specific purposes and building development projects. The reserves held at the yearend put the charity in a strong position to navigate the ongoing uncertainty caused by the Covid-19 pandemic.

On the 30th of January 2020 the assets and activities from Leeds Children's Charity and Lineham Farm Children's Centre. As outlined in the income note 3 to the Financial Statements the total value of the assets transferred into the charity was £4,439,742. These assets included land and buildings, equipment, fixtures and fittings and cash at bank.

The main significant event which has affected the organisations finances during the year is the ongoing covid-19 pandemic. Due to the pandemic wedding venue bookings and other private hire of the centre was not able to take place. The charity did benefit from the governments job retention scheme during this time while the centre was closed to school bookings, residentials and private hire.

It is the aim of the charity to ensure that it holds unrestricted cash reserves between 6 to 9 months of running costs are held at any one time so that the organisation is able to respond to any unexpected circumstances or building needs.

For reserves which are held over this amount it is the charity's intention to invest these funds in an appropriate manner to generate a return and of income on the investment. At the year end the charity held more reserves than was required. Now that the charity has successfully completed its first financial year following the charity activity transfer and covid-19 challenges start to ease the organisation will be looking in the next year to invest an appropriate level of funds within the organisations investment policy guidelines.

Use of volunteers

The charity works with volunteers on a regular basis. Most of these are from companies that support what we do by upgrading the facilities in the woods – painting or clearing the bike tracks. These days take place throughout the year. All in all, the charity is lucky to have been supported by over 80 people from local companies, all determined to do what they can to make a difference. We are also lucky in that we have a small number of volunteers who visit the centre on a regular basis and support the long-term infrastructure management at the farm.

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

TRUSTEES' REPORT (CONTINUED)

FOR THE 14 MONTH PERIOD ENDED 31 MARCH 2021

Funders and supporters

The charity, like all other charities, would not exist if it were not for the help and support of its supporters. The charity raises funds by direct application to grant giving trusts and charities, but also receives donations from organisations that are local to Leeds with whom we have built up some very good and, in many cases, long-term and supportive relationships. The Trustees and the staff team at the charity are most grateful for the support received. They understand the competition for charitable donations is very strong. It is with great humility and gratitude that on behalf of the charity, this report says thank you to all its supporters. Who are as follows:

Leeds Commercial; Leeds Union of Gold Clubs; Jayne Harris and the MST CAN team; Melissa Latham; Nicola Noble; Ian Hunt; Richard Blakey; Terry Cowling; Charlotte Farrington; Phil Davies; Vinay Lilly; Emma Franks – Unite People; Kirsteen Cudworth – Ramsdens, Leeds; Becky Smith – Skipton Building Society; Nicola Noble; Khloe Haque; Jamie Lyons; Olivia Healey – EMR group; National Lottery Community Fund; Abbey Turnbull – Forge Recycling; Joyce Reece; Leah Taylor – Broadway House Chambers; Sandra Patel – Stewart; Ben Carroll and the team at Next Level; Billy Reid; Martin Brooks and Bekki; Sam Myers and Lilyana Myers; David Jones; Lindsey Fletcher; Jade Adams; Fiona Ward – Cairn Cross Civil Engineering; Tiphani Fisher – right fuel card company; Chris Kilbride; Graeme Jones; Elaine Hawley; Sarah Wood; Milena Padron; Kathryn Bean – Home Agency; Douglas Smith; Julie Malpas – Barnett Waddingham; Jamie Sharett; Andrew Richardson; Costco – Leeds; Tamsin Loam – Sainsbury's; Motor Cycle Action Group; Bianca Vickers; Donna Asquith – M People; Cheryle Evans – Zurich Community Trust; Ross Bayson; Lauren Winfield; Monika Wheeler – DPD; Maryland Trust Company; Olivia Tomkinson – Lowell Group; Ania Blaszkiewicz – BWB Consulting; Robin Koch.

In addition to the above, we are so grateful for the donations made via Just Giving and our other on-line giving platforms.

Risk

In assessing risk, the Trustees recognise that the work of the charity is key to their personal values and their assessment of where they can, as an organisation, make the most difference. There is no other organisation in Leeds that provides the service that the charity does. All risks are considered by the Trustees that will/might impact the short, medium, and long-term planning process. These plans are reviewed on a regular basis and amended accordingly to mitigate any identified risks.

Structure, governance and management

Leeds Children's Charity at Lineham Farm (LCCALF) is a Charitable Incorporated Organisation (CIO); the organisation was constituted in 8th February 2018. LCCALF is also a registered charity – number 1177062.

Reference and Administrative Information

Please see the CIO information as outlined in this report.

The trustees who served during the period and up to the date of signature of the financial statements were:

Mr I Kirk

Ms M Dean

Mr T Simpson (Vice Chair)

Mr J Battle

Mr C Chapman

Mr I Hargreaves (Chair)

Mr D Whewell

Mr P Rogerson

Ms B Harpham

Ms S Fletcher

Mr J Battle

Resigned February 2021

Resigned February 2021

Resigned September 2021

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

TRUSTEES' REPORT (CONTINUED)

FOR THE 14 MONTH PERIOD ENDED 31 MARCH 2021

To note

When the CIO was first registered Paul Rogerson was appointed as the Chair and Ian Hargreaves as Vice Chair. When Paul Rogerson resigned, Ian Hargreaves was appointed at Chair and Tim Simpson as Vice Chair.

Key Management Personnel

Dave Norman MBE - CEO

The board of Trustees administer the charity, meeting when necessary and in-between these meetings by subcommittee, including the Exec group. Membership of these subcommittees is made up of the Chair, the Vice Chair and other general member of the board. The Charity CEO attends these meetings. Attendance at Trustees meetings is not limited to Trustees. Members can invite guests (who are not directly linked to the charity) to attend and to offer independent advice, opinion, and support.

The charity is the sole owner of a trading subsidiary called LCCLF Ltd. The trading subsidiary has three directors who oversee the running of the company, one of which is David Norman with the remainder also being trustees of the charity.

Day to day management

The Charity's CEO is appointed by the Trustees to manage, in full, the day-to-day operations of the charity. The CEO has full responsibility for the day-to-day wellbeing of the charity and manages (or delegates responsibility for management) to the team. This day-to-day operational management includes working with and supporting the team from the local authority who are based at the centre and who deliver work on behalf of the charity. The CEO reports to the charity board and provides comprehensive updates throughout the year.

Members of the board and the staff team attend training and keep fully up to date with charity legislation, so that they can administer the charity in an effective, ongoing, and business-like manner.

Members of the board also help and support (where they can) some aspects of day-to-day delivery for the charity – when they do, they work to the Charity CEO. In addition to direct support for delivery and events held at Lineham Farm, some Trustees provide help and support for IT specific needs of the charity and marketing.

The trustees are responsible for reviewing the CEO's remuneration and ongoing performance management on an annual basis.

Auditor

Naylor Wintersgill Limited were appointed as auditor during the year, a resolution proposing that Naylor Wintersgill Limited be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.

DocuSigned by:

Ian Hargreaves

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Mr I Hargreaves (Chair)

Chairman

30 March 2022

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE 14 MONTH PERIOD ENDED 31 MARCH 2021

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

Opinion

We have audited the financial statements of Leeds Children's Charity at Lineham Farm (the 'charity') for the period ended 31 March 2021 which comprise the statement of financial activities, the summary income and expenditure account, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources, for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "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)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

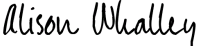
LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:

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Alison Whalley (Senior Statutory Auditor)

for and on behalf of Naylor Wintersgill Limited

30 March 2022

**Chartered Accountants
Statutory Auditor**

Carlton House
Grammar School Street
Bradford
BD1 4NS

Naylor Wintersgill Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE 14 MONTH PERIOD ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
<u>Income from:</u>					
Donations and legacies	3	5,244,579	68,580	5,313,159	-
Other trading activities	4	1,114	-	1,114	-
Investments	5	54	-	54	-
Total income		5,245,747	68,580	5,314,327	-
<u>Expenditure on:</u>					
Charitable activities	6	384,275	4,061	388,336	-
Net incoming resources before transfers		4,861,472	64,519	4,925,991	-
Gross transfers between funds		4,561	(4,561)	-	-
Net income for the period/ Net movement in funds		4,866,033	59,958	4,925,991	-
Fund balances at 31 January 2020		-	-	-	-
Fund balances at 31 March 2021		4,866,033	59,958	4,925,991	-

The statement of financial activities includes all gains and losses recognised in the period.

All income and expenditure derive from continuing activities.

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

CHARITY STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE 14 MONTH PERIOD ENDED 31 MARCH 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020
	Notes				
Income from:					
Donations and legacies	3	5,244,579	68,580	5,313,159	-
Other trading activities	4	1,114	-	1,114	-
Investments	5	54	-	54	-
Total income		<u>5,245,747</u>	<u>68,580</u>	<u>5,314,327</u>	<u>-</u>
Expenditure on:					
Charitable activities	6	383,546	4,061	387,607	-
Net incoming resources before transfers		<u>4,862,201</u>	<u>64,519</u>	<u>4,926,720</u>	<u>-</u>
Gross transfers between funds		4,561	(4,561)	-	-
Net incoming resources		<u>4,866,762</u>	<u>59,958</u>	<u>4,926,720</u>	<u>-</u>
Fund balances at 31 January 2020		-	-	-	-
Fund balances at 31 March 2021		<u><u>4,866,762</u></u>	<u><u>59,958</u></u>	<u><u>4,926,720</u></u>	<u><u>-</u></u>

The statement of financial activities includes all gains and losses recognised in the period.

All income and expenditure derive from continuing activities.

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

CONSOLIDATED BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	10	3,474,957			-
Current assets					
Debtors	13	51,063		-	
Cash at bank and in hand		1,455,570		-	
		<u>1,506,633</u>		<u>-</u>	
Creditors: amounts falling due within one year	14	(55,599)		-	
Net current assets		1,451,034			-
Total assets less current liabilities		<u>4,925,991</u>		<u>-</u>	
Income funds					
Restricted funds	16	59,958			-
<u>Unrestricted funds</u>					
Designated funds	17	3,770,702		-	
General unrestricted funds		<u>1,095,331</u>		<u>-</u>	
		4,866,033			-
		<u>4,925,991</u>		<u>-</u>	

The financial statements were approved by the Trustees on 30 March 2022

DocuSigned by:

Ian Hargreaves

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Mr I Hargreaves (Chair)
Trustee

DocuSigned by:

David Whewell

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Mr D Whewell
Trustee

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

CHARITY BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	10	3,474,957			-
Investments	11	1			-
		<u>3,474,958</u>			-
Current assets					
Debtors	13	52,978		-	
Cash at bank and in hand		1,453,431		-	
		<u>1,506,409</u>		-	
Creditors: amounts falling due within one year	14	(54,647)		-	
Net current assets		<u>1,451,762</u>			-
Total assets less current liabilities		<u>4,926,720</u>			-
Income funds					
Restricted funds	16	59,958			-
<u>Unrestricted funds</u>					
Designated funds	17	3,770,702		-	
General unrestricted funds		<u>1,096,060</u>		-	
		<u>4,866,762</u>			-
		<u>4,926,720</u>			-

The financial statements were approved by the Trustees on 30 March 2022

DocuSigned by:

Ian Hargreaves

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Mr I Hargreaves (Chair)
Trustee

DocuSigned by:

David Whewell

5815464827B24CE...

Mr D Whewell
Trustee

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

CONSOLIDATED STATEMENT OF CASH FLOWS

FOR THE 14 MONTH PERIOD ENDED 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	21		1,765,492		-
Investing activities					
Purchase of tangible fixed assets		(309,976)		-	
Investment income received		54		-	
Net cash used in investing activities			(309,922)		-
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			1,455,570		-
Cash and cash equivalents at beginning of period			-		-
Cash and cash equivalents at end of period			1,455,570		-

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

CHARITY STATEMENT OF CASH FLOWS

FOR THE 14 MONTH PERIOD ENDED 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	21	1,763,354		-	
Investing activities					
Purchase of tangible fixed assets		(309,976)		-	
Purchase of subsidiaries		(1)		-	
Investment income received		54		-	
Net cash used in investing activities		(309,923)		-	
Net cash used in financing activities		-		-	
Net increase in cash and cash equivalents		1,453,431		-	
Cash and cash equivalents at beginning of period		-		-	
Cash and cash equivalents at end of period		1,453,431		-	

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS

FOR THE 14 MONTH PERIOD ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Leeds Children's Charity at Lineham Farm is a Charitable Incorporated Organisation (No CE013188) registered in England and a registered Charity (No 1177062). Leeds Children's Charity at Lineham Farm is governed by its Foundation, registered office is Lineham Farm Childrens Centre, Blackhill Lane, Eccup, Leeds. LS16 8AZ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE 14 MONTH PERIOD ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	Over the life of the lease
Plant and equipment	4% and 10% straight line
Fixtures and fittings	10% and 20% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE 14 MONTH PERIOD ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE 14 MONTH PERIOD ENDED 31 MARCH 2021

3 Donations and legacies

Group and Charity

	Unrestricted funds	Restricted funds	Total	Total
	2021 £	2021 £	2021 £	2020 £
Donations and gifts	115,932	50,000	165,932	-
Donated assets	4,439,742	-	4,439,742	-
Grants receivable	688,905	18,580	707,485	-
	<u>5,244,579</u>	<u>68,580</u>	<u>5,313,159</u>	<u>-</u>
Grants receivable for core activities				
The Joyce Mary Mountain Will Trust	650,000	-	650,000	-
HMRC Job Retention Scheme	35,905	-	35,905	-
Linden Charitable Trust	3,000	-	3,000	-
The National Lottery Community Fund	-	18,580	18,580	-
	<u>688,905</u>	<u>18,580</u>	<u>707,485</u>	<u>-</u>

Donated assets represent fixed assets and cash transferred from Leeds Children's Charity and Lineham Farm Children's Centre.

Donations and legacies

Charity

	Unrestricted funds	Restricted funds	Total	Total
	2021 £	2021 £	2021 £	2020 £
Donations and gifts	115,932	50,000	165,932	-
Legacies receivable	4,439,742	-	4,439,742	-
Grants receivable	688,905	18,580	707,485	-
	<u>5,244,579</u>	<u>68,580</u>	<u>5,313,159</u>	<u>-</u>

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE 14 MONTH PERIOD ENDED 31 MARCH 2021

4 Other trading activities - Group and Charity

	Unrestricted funds	Total
	2021 £	2020 £
Sale of equipment	1,114	-
	<u> </u>	<u> </u>

5 Investments - Group and Charity

	Unrestricted funds	Total
	2021 £	2020 £
Interest receivable	54	-
	<u> </u>	<u> </u>

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE 14 MONTH PERIOD ENDED 31 MARCH 2021

6 Charitable activities

Group

	Charitable Expenditure 2021 £	2020 £
Staff costs	145,431	-
Staff related costs	4,032	-
Activity costs	9,742	-
Food catering costs	117	-
Livestock	4,789	-
Vehicle and boat costs	7,959	-
Building, accommodation and site running costs	6,639	-
	<u>178,709</u>	<u>-</u>
Share of support costs (see note 7)	192,344	-
Share of governance costs (see note 7)	17,283	-
	<u>388,336</u>	<u>-</u>
Analysis by fund		
Unrestricted funds	384,275	-
Restricted funds	4,061	-
	<u>388,336</u>	<u>-</u>

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE 14 MONTH PERIOD ENDED 31 MARCH 2021

6 Charitable activities

(Continued)

Charity

	Charitable Expenditure 2021 £	2020 £
Staff costs	145,431	-
Staff related costs	4,033	-
Activity costs	9,742	-
Food catering costs	117	-
Livestock	4,789	-
Vehicle and boat costs	7,959	-
Building, accommodation and site running costs	6,278	-
	<u>178,349</u>	<u>-</u>
Share of support costs (see note 7)	191,975	-
Share of governance costs (see note 7)	17,283	-
	<u>387,607</u>	<u>-</u>
Analysis by fund		
Unrestricted funds	383,546	-
Restricted funds	4,061	-
	<u>387,607</u>	<u>-</u>

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE 14 MONTH PERIOD ENDED 31 MARCH 2021

7 Support costs

Group

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Depreciation	55,918	-	55,918	-	-	-
Insurance	27,136	-	27,136	-	-	-
Communications and IT	1,504	-	1,504	-	-	-
Rates and utilities	41,388	-	41,388	-	-	-
Building maintenance	24,625	-	24,625	-	-	-
Office supplies	350	-	350	-	-	-
Publicity	125	-	125	-	-	-
Finance costs	197	-	197	-	-	-
Website costs	29,419	-	29,419	-	-	-
Accountancy fees	11,682	-	11,682	-	-	-
Audit fees	-	7,150	7,150	-	-	-
Legal and professional	-	10,133	10,133	-	-	-
	<u>192,344</u>	<u>17,283</u>	<u>209,627</u>	<u>-</u>	<u>-</u>	<u>-</u>
Analysed between						
Charitable activities	<u>192,344</u>	<u>17,283</u>	<u>209,627</u>	<u>-</u>	<u>-</u>	<u>-</u>

Governance costs includes payments to the auditors of £7,150 (2020- £nil) for audit fees.

Charity

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Depreciation	55,918	-	55,918	-	-	-
Insurance	27,136	-	27,136	-	-	-
Communications and IT	1,504	-	1,504	-	-	-
Rates and utilities	41,388	-	41,388	-	-	-
Building maintenance	24,625	-	24,625	-	-	-
Office supplies	50	-	50	-	-	-
Publicity	125	-	125	-	-	-
Finance costs	128	-	128	-	-	-
Website costs	29,419	-	29,419	-	-	-
Accountancy fees	11,682	-	11,682	-	-	-
Audit fees	-	7,150	7,150	-	-	-
Legal and professional	-	10,133	10,133	-	-	-
	<u>191,975</u>	<u>17,283</u>	<u>209,258</u>	<u>-</u>	<u>-</u>	<u>-</u>

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE 14 MONTH PERIOD ENDED 31 MARCH 2021

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits for their services as Trustee from the charity during the period. During the period one Trustee received £2,385 for book keeping services provided to the Charity.

9 Employees - Group and Charity

The average monthly number of employees during the period was:

	2021 Number	2020 Number
	4	-
Employment costs	2021	2020
	£	£
Wages and salaries	131,627	-
Social security costs	9,864	-
Other pension costs	3,940	-
	145,431	-

There were no employees whose annual remuneration was more than £60,000.

10 Tangible fixed assets

Group and Charity

	Leasehold land and buildings £	Plant and equipment £	Fixtures and fittings £	Total £
Cost				
Additions	244,412	65,000	15,564	324,976
Donated assets	3,183,933	9,000	12,966	3,205,899
At 31 March 2021	3,428,345	74,000	28,530	3,530,875
Depreciation and impairment				
Depreciation charged in the period	40,814	4,200	10,904	55,918
At 31 March 2021	40,814	4,200	10,904	55,918
Carrying amount				
At 31 March 2021	3,387,531	69,800	17,626	3,474,957

Donated assets represent those assets transferred from Leeds Children's Charity and Lineham Farm Children's Centre.

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE 14 MONTH PERIOD ENDED 31 MARCH 2021

11 Fixed asset investments - Charity

	2021 £	2020 £
Investments in subsidiaries	1	-
	<u>1</u>	<u>-</u>

12 Subsidiaries

Name of undertaking and country of incorporation or residency		Nature of business	Class of shareholding	% Held Direct
LCCLF Trading Limited	England	Events venue	Ordinary	100.00

The aggregate capital and reserves and the result for the year of subsidiary was as follows:

Name of undertaking	Capital and reserves £	Turnover £	Expenses £	Profit/(Loss) £
LCCLF Trading Limited Company no. 12049173	(729)	-	(730)	(729)

13 Debtors

	Group 2021 £	2020 £	Charity 2021 £	2020 £
Amounts falling due within one year:				
Amounts owed by subsidiary undertakings	-	-	2,000	-
Other debtors	42,214	-	42,129	-
Prepayments and accrued income	8,849	-	8,849	-
	<u>51,063</u>	<u>-</u>	<u>52,978</u>	<u>-</u>

14 Creditors: amounts falling due within one year

	Notes	Group 2021 £	2020 £	Charity 2021 £	2020 £
Other taxation and social security		6,021	-	6,021	-
Deferred income	15	952	-	-	-
Trade creditors		4,496	-	4,496	-
Accruals and deferred income		44,130	-	44,130	-
		<u>55,599</u>	<u>-</u>	<u>54,647</u>	<u>-</u>

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE 14 MONTH PERIOD ENDED 31 MARCH 2021

15 Deferred income

	Group		Charity	
	2021	2020	2021	2020
	£	£	£	£
Other deferred income	952	-	-	-
	<u>952</u>	<u>-</u>	<u>-</u>	<u>-</u>

Deferred income relates to wedding deposits received.

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE 14 MONTH PERIOD ENDED 31 MARCH 2021

16 Restricted funds - Group and Charity

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				
	Balance at 31 January 2020	Incoming resources	Resources expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
Sensory Space and Greenhouse	-	50,000	(659)	(3,700)	45,641
Health and Camping	-	9,000	(3,402)	(861)	4,737
Animal Welfare	-	9,580	-	-	9,580
	-	68,580	(4,061)	(4,561)	59,958

Sensory Space and Greenhouse funding was provided by St James' Place to contribute to the extension and improvement of the area of land connected to the sensory space and greenhouse.

Lottery funding was received to provide camping and bush craft activities and for animal welfare.

Transfers relate to the purchase of fixed assets from restricted funds.

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE 14 MONTH PERIOD ENDED 31 MARCH 2021

17 Designated funds - Group and Charity

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds		Movement in funds			
	Incoming resources	Balance at 31 January 2020	Transfers in	Resources expended	Transfers out	Balance at 31 March 2021
	£	£	£	£	£	£
Refurbishment of the Centre	-	-	654,000	(17,163)	(253,666)	383,171
Property	-	-	3,428,345	(40,814)	-	3,387,531
	-	-	4,082,345	(57,977)	(253,666)	3,770,702

Funding of £650,000 was received from The Joyce Mary Mountain Will Trust and funding of £4,000 was received from The R Lowell Foundation. The Trustees have agreed that these funds will be designated for the refurbishment of the centre. Transfers out of the fund represent the purchase of fixed assets.

18 Analysis of net assets between funds - Group

	Unrestricted funds	Designated funds	Restricted funds	Total	Total
	2021	2021	2021	2021	2020
	£	£	£	£	£
Fund balances at 31 March 2021 are represented by:					
Tangible assets	87,426	3,387,531	-	3,474,957	-
Current assets/(liabilities)	1,007,905	383,171	59,958	1,451,034	-
	1,095,331	3,770,702	59,958	4,925,991	-

19 Analysis of net assets between funds - Charity

	Unrestricted funds	Designated funds	Restricted funds	Total	Total
	2021	2021	2021	2021	2020
	£	£	£	£	£
Fund balances at 31 March 2021 are represented by:					
Tangible assets	87,426	3,387,531	-	3,474,957	-
Investments	1	-	-	1	-
Current assets/(liabilities)	1,008,633	383,171	59,958	1,451,762	-
	1,096,060	3,770,702	59,958	4,926,720	-

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE 14 MONTH PERIOD ENDED 31 MARCH 2021

20 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2021 £	2020 £
Aggregate compensation (excluding employer related costs)	80,319	-

Except for those disclosed in note 8, there were no further related party transactions requiring disclosure.

21 Cash generated from operations - Group

	2021 £	2020 £
Surplus for the period	4,925,991	-
Adjustments for:		
Investment income recognised in statement of financial activities	(54)	-
Donated assets	(3,220,899)	-
Depreciation and impairment of tangible fixed assets	55,918	-
Movements in working capital:		
(Increase) in debtors	(51,063)	-
Increase in creditors	54,647	-
Increase in deferred income	952	-
Cash generated from/(absorbed by) operations	1,765,492	-

21 Cash generated from operations - Charity

	2021 £	2020 £
Surplus for the period	4,926,720	-
Adjustments for:		
Investment income recognised in statement of financial activities	(54)	-
Donated assets	(3,220,899)	-
Depreciation and impairment of tangible fixed assets	55,918	-
Movements in working capital:		
(Increase) in debtors	(52,978)	-
Increase in creditors	54,647	-
Cash generated from/(absorbed by) operations	1,763,354	-