

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

CONTENTS

	Page
Chairman's statement	1
Trustees' report	2 - 5
Statement of trustees' responsibilities	6
Independent auditor's report	7 - 9
Statement of financial activities	10
Balance sheet	12
Statement of cash flows	14
Notes to the financial statements	16 - 29

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.

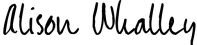
LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

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

		2021		2020	
	Notes	£	£	£	£
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	-