

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

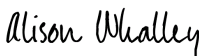
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK 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

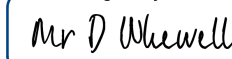
	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	12		1,799,186		3,474,957
Current assets					
Debtors	15	18,235		51,063	
Cash at bank and in hand		1,531,809		1,455,570	
		<u>1,550,044</u>		<u>1,506,633</u>	
Creditors: amounts falling due within one year	16	<u>(46,379)</u>		<u>(55,599)</u>	
Net 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

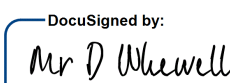
AS AT 31 MARCH 2022

	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

DocuSigned by:

 7150B15C5CE64F4...
 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	-
	<hr/>	<hr/>	<hr/>	<hr/>
Fundraising and publicity	1,158	100	1,258	-
	<hr/>	<hr/>	<hr/>	<hr/>
	1,158	100	1,258	-
	<hr/>	<hr/>	<hr/>	<hr/>

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	-
	<hr/>	<hr/>
	277,090	178,709
	<hr/>	<hr/>
Share of support costs (see note 9)	150,648	192,344
Share of governance costs (see note 9)	7,150	17,283
	<hr/>	<hr/>
	434,888	388,336
	<hr/>	<hr/>
Analysis by fund		
Unrestricted funds	419,445	384,275
Restricted funds	15,443	4,061
	<hr/>	<hr/>
	434,888	388,336
	<hr/>	<hr/>

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