

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

**Charity Registration No. 1177062**  
**Charitable Incorporated Organisation No. CE013188**

# LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

## LEGAL AND ADMINISTRATIVE INFORMATION

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

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# LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

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# LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

## CHAIRMAN'S STATEMENT

### *FOR THE YEAR ENDED 31 MARCH 2023*

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

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

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

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

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

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

**IAN HARGREAVES**

Chair

Leeds Children's Charity at Lineham Farm.

# LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 31 MARCH 2023*

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

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

#### **Objectives and activities**

The objects of the CIO are for public benefit to:

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

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

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

# LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

## TRUSTEES' REPORT (CONTINUED)

### *FOR THE YEAR ENDED 31 MARCH 2023*

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#### **Achievements and performance**

##### **From the CEO**

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

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

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

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

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

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

Thank you for reading this report.

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

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

# LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### Financial review

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

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

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

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

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

#### Use of volunteers

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

#### Funders and supporters

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

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

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

#### Risk

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

# LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### Structure, governance and management

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

#### Reference and Administrative Information

Please see the CIO information as outlined in this report.

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

Mr I Kirk

Ms M Dean

(Resigned 11 July 2023)

Mr T Simpson (Vice Chair)

Mr J Battle

(Resigned 31 May 2022)

Mr C Chapman

(Resigned 11 July 2023)

Mr I Hargreaves (Chair)

Mr D Whewell

#### Key Management Personnel

Dave Norman MBE - CEO

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

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

#### Day to day management

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

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

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

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

#### Auditor

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

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



# LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

## TRUSTEES' REPORT (CONTINUED)

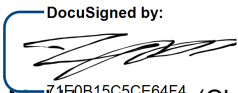
***FOR THE YEAR ENDED 31 MARCH 2023***

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### **Disclosure of information to auditor**

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

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

DocuSigned by:  
  
71E0B15C5CE64E4  
Mr I Hargreaves (Chair)  
**Chairman**

21 December 2023

# **LEEDS CHILDREN'S CHARITY AT LINEHAM FARM**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

### ***FOR THE YEAR ENDED 31 MARCH 2023***

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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

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#### Opinion

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

In our opinion, the financial statements:

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

#### Basis for opinion

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

#### Conclusions relating to going concern

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

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

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

#### Other information

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

We have nothing to report in this regard.

#### Matters on which we are required to report by exception

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

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

# LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

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

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#### **Responsibilities of trustees**

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

#### **Auditor's responsibilities for the audit of the financial statements**

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

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

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

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

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

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

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

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

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

# LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

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

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#### Other matters

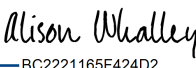
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK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

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

#### Use of our report

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

DocuSigned by:

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

21 December 2023

**Accountants**  
**Statutory Auditor**

Carlton House  
Grammar School Street  
Bradford  
BD1 4NS

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

# LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

## CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2023**

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

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

All income and expenditure derive from continuing activities.

# LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

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

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

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

All income and expenditure derive from continuing activities.

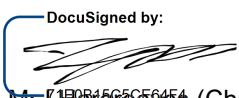
# LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

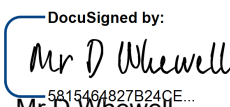
## CONSOLIDATED BALANCE SHEET

AS AT 31 MARCH 2023

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

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

DocuSigned by:  
  
 Mr I Hargreaves (Chair)  
 Trustee

DocuSigned by:  
  
 Mr D Whewell  
 Trustee



# LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

## CHARITY BALANCE SHEET

AS AT 31 MARCH 2023

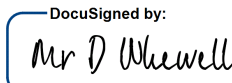
	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	13	1,813,487		1,799,186	
Investments	14	1		1	
		<u>1,813,488</u>		<u>1,799,187</u>	
<b>Current assets</b>					
Debtors	16	137,101		50,676	
Cash at bank and in hand		1,335,528		1,483,647	
		<u>1,472,629</u>		<u>1,534,323</u>	
<b>Creditors: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

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

DocuSigned by:

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

DocuSigned by:

  
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Mr D Whewell  
Trustee

# LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

## CONSOLIDATED STATEMENT OF CASH FLOWS

**FOR THE YEAR ENDED 31 MARCH 2023**

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

# LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

## CHARITY STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2023

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

# LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 1 Accounting policies

##### Charity information

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

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

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

#### 1.2 Going concern

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

#### 1.3 Charitable funds

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

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

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

#### 1.4 Income

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

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

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

# LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 1 Accounting policies

(Continued)

##### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

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

##### 1.6 Tangible fixed assets

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

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

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

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

##### 1.7 Impairment of fixed assets

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

##### 1.8 Cash and cash equivalents

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

##### 1.9 Financial instruments

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

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

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

# LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 1 Accounting policies

(Continued)

##### **Basic financial assets**

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

##### **Basic financial liabilities**

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

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

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

##### **Derecognition of financial liabilities**

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

#### 1.10 Employee benefits

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

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

#### 1.11 Retirement benefits

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

#### 2 Critical accounting estimates and judgements

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

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

# LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

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

### 3 Donations and legacies

#### Group

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

# LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

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

### 3 Donations and legacies

(Continued)

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



# LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

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

### 3 Donations and legacies

(Continued)

#### Charity

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

### 4 Charitable activities

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

### 5 Investments - Group and Charity

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

### 6 Other Income - Group

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

# LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

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

### 6 Other Income - Group (Continued)

#### Other Income - Charity

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

### 7 Raising funds Group and Charity

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

# LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

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

### 8 Charitable activities

#### Group

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

# LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

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

### 8 Charitable activities

(Continued)

#### Charity

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

# LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

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

### 9 Support costs

#### Group

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

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

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

# LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

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

### 9 Support costs

(Continued)

#### Charity

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

### 10 Trustees

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

### 11 Employees - Group and Charity

The average monthly number of employees during the year was:

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

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

# LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

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

### 12 Taxation

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

### 13 Tangible fixed assets

#### Group and Charity

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

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

### 14 Fixed asset investments - Charity

	2023 £	2022 £
Investments in subsidiaries	1	1
	1	1

### 15 Subsidiaries

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

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

# LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

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

### 15 Subsidiaries

(Continued)

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

### 16 Debtors

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

### 17 Creditors: amounts falling due within one year

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

### 18 Retirement benefit schemes

#### Defined contribution schemes

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

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

### 19 Deferred income

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

Deferred income relates to wedding deposits received.



# LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 20 Restricted funds - Group and Charity

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

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

# LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### *FOR THE YEAR ENDED 31 MARCH 2023*

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#### **20 Restricted funds - Group and Charity**

**(Continued)**

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

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

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

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

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

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

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

Hays Travel Foundation provided funding for weekend delivery.

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

Warburtons provided funding to improve materials to deliver wildlife education.

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

# LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 21 Designated funds - Group and Charity

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

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

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

# LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 22 Analysis of net assets between funds - Group

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

#### 19 Analysis of net assets between funds - Charity

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

# LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

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

### 24 Related party transactions

#### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

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

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

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