

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

Charity Registration No. 1177062
Charitable Incorporated Organisation No. CE013188

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

LEGAL AND ADMINISTRATIVE INFORMATION

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

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

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LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2024

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

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

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

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

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

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

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

IAN HARGREAVES

Chair

Leeds Children's Charity at Lineham Farm.

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

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

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

Objectives and Activities

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

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

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

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

Achievements and Performance

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

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

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

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

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

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

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

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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

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

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

Marketing and Community Engagement

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

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

Looking Ahead

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

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

Governance and Board Development

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

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

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Financial Review

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

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

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

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

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

Use of Volunteers

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

Risk Management

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

Structure, Governance and Management

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

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

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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

Mr I Kirk

Ms M Dean

(Resigned 11 July 2023)

Mr T Simpson (Vice Chair)

Mr C Chapman

(Resigned 11 July 2023)

Mr I Hargreaves (Chair)

Mr D Whewell

Key management personnel was Dave Norman MBE - CEO

Auditor

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

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

Disclosure of information to auditor

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

Acknowledgements

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

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

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Mr I Hargreaves (Chair)

Chairman

28 January 2025

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

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

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

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

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

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

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

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

INDEPENDENT AUDITOR'S REPORT

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

Opinion

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

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

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

Responsibilities of trustees

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

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

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

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

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

Other matters

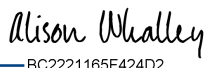
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK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

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

Use of our report

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

Signed by:


BC2221165F424D2...

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

28 January 2025

Accountants
Statutory Auditor

Carlton House
Grammar School Street
Bradford
BD1 4NS

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

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

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

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

All income and expenditure derive from continuing activities.

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

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

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

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

All income and expenditure derive from continuing activities.

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

CONSOLIDATED BALANCE SHEET
AS AT 31 MARCH 2024

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

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

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

Signed by:
David Whewell
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Mr D Whewell
Trustee

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

CHARITY BALANCE SHEET

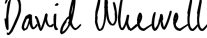
AS AT 31 MARCH 2024

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

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

DocuSigned by:

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

Signed by:

 5815464827B24CE...
 Mr D Whewell
 Trustee

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

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

1.1 Accounting convention

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

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Income

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

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

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

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Expenditure

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

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

1.6 Tangible fixed assets

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

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

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

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

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

1.9 Financial instruments

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

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

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

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.10 Employee benefits

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

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

1.11 Retirement benefits

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

2 Critical accounting estimates and judgements

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

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

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Donations and legacies

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

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Donations and legacies

(Continued)

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

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

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

Donations and legacies

(Continued)

Charity

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

4 Charitable activities

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

5 Investments - Group and Charity

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

6 Other Income - Group

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

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

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

6 Other Income - Group (Continued)

Other Income - Charity

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

7 Raising funds Group and Charity

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

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

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

8 Charitable activities

Group

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

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

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

8 Charitable activities

(Continued)

Charity

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

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

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

9 Support costs

Group

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

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

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

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

9 Support costs

(Continued)

Charity

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

10 Trustees

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

11 Employees - Group and Charity

The average monthly number of employees during the year was:

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

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

12 Taxation

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

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

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

13 Tangible fixed assets

Group and Charity

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

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

14 Fixed asset investments - Charity

	2024 £	2023 £
Investments in subsidiaries	1	1
	1	1

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

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

15 Subsidiaries

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

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

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

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

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

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

Deferred income relates to wedding deposits received and school bookings.

19 Retirement benefit schemes

Defined contribution schemes

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

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

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

20 Restricted funds - Group and Charity

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

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

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

20 Restricted funds - Group and Charity

(Continued)

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

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

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

Building maintenance was funded by the B&Q foundation.

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

21 Designated funds - Group and Charity

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

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

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

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

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

22 Analysis of net assets between funds - Group

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

19 Analysis of net assets between funds - Charity

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

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

24 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

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

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

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