

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

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

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

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FOR THE YEAR ENDED 31ST MARCH 2025**

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LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

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

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

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

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

The trustees present their annual report together with the financial statements of Leeds Children's Charity at Lineham Farm for the year ended 31 March 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

We achieve this through:

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

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

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

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

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

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

Key achievements include:

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

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

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

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

FINANCIAL REVIEW

Financial position

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

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

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

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

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

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

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

FINANCIAL REVIEW

Reserves policy

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

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

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

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

Risk Management

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Organisational structure

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

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

Safeguarding

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

Environmental Sustainability

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Plans for the Future

Looking ahead, our priorities are to:

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

Acknowledgements

The trustees would like to record their heartfelt thanks to:

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

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



I Hargreaves - Trustee

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

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

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

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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

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

S Pullan

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

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

1st October 2025

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

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

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

The notes form part of these financial statements

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

BALANCE SHEET 31ST MARCH 2025

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

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



I Hargreaves - Trustee

David Whewell

D Whewell - Trustee

The notes form part of these financial statements

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2025

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

The notes form part of these financial statements

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

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

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

2. ANALYSIS OF CHANGES IN NET FUNDS

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

The notes form part of these financial statements

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the Charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of land & buildings which are included at market value, as modified by the revaluation of certain assets.

Going Concern

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

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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

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

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

Expenditure

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

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

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

Tangible fixed assets

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

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

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

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

Impairment of fixed assets

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

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

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

Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

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

2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

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

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

3. DONATIONS AND LEGACIES

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

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

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

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

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

4. INCOME FROM CHARITABLE ACTIVITIES

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

5. RAISING FUNDS

Raising donations and legacies

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

6. CHARITABLE ACTIVITIES COSTS

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

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

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

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

8. SUPPORT COSTS

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

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

Management

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

Governance costs

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

9. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

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

10. STAFF COSTS

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

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

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

No employees received emoluments over £60,000.

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

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

12. TANGIBLE FIXED ASSETS

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

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

13. FIXED ASSET INVESTMENTS

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

There were no investment assets outside the UK.

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

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

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

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

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

16. MOVEMENT IN FUNDS

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

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

16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

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

Comparatives for movement in funds

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

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

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

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

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

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

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

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

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

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

Transfers between funds

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

17. RELATED PARTY DISCLOSURES

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

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

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

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

18. RETIREMENT BENEFIT SCHEMES

Defined contribution schemes

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

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

LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

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

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

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LEEDS CHILDREN'S CHARITY AT LINEHAM FARM

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

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

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