

DIG IN

England & Wales · Charity number 1178322

Details

Status Registered

Legal form CIO

Registered 2018-05-10

Register [View on the Charity Commission register](#)

Contact

Address Dig In
Ashton Park Walled Garden
Pedders Lane
Preston
Lancashire
PR2 1HR

Phone 07933616312

Email info@diginnorthwest.org

Website www.diginpreston.org

Activities

Objects: (1) TO PROMOTE AND PROTECT THE MENTAL HEALTH AND WELLBEING OF MILITARY VETERANS, EMERGENCY SERVICES PERSONNEL AND PRISONERS AND EX-OFFENDERS FROM TRAUMA RELATED CONDITIONS BY PROVIDING OPPORTUNITIES FOR LEARNING RURAL AND CRAFT SKILLS AND TO ASSIST IN THE TREATMENT AND CARE OF SUCH PERSONS WHO ARE IN NEED OF REHABILITATIONS AS A RESULT OF SUCH CONDITIONS.(2) TO PROMOTE SOCIAL INCLUSION AMONG VETERANS OF THE ARMED FORCES, EMERGENCY SERVICES AND PRISONERS AND EX-OFFENDERS FOR THE PUBLIC BENEFIT BY PREVENTING THEM FROM BECOMING SOCIALLY EXCLUDED, RELIEVING THE NEEDS OF THOSE WHO ARE SOCIALLY EXCLUDED AND ASSISTING THEM TO INTEGRATE INTO SOCIETY THROUGH THE PROVISION OF FACILITIES IN WHICH THEY CAN MEET JOINTLY OR INDIVIDUALLY TO UNDERTAKE CREATIVE, PHYSICAL OR RECREATIONAL ACTIVITIES, LEARN OR PASS ON SKILLS AND KNOWLEDGE AND SUPPORT EACH OTHER SOCIALLY.

Activities: To promote and protect the mental health and wellbeing of current and ex Military Personnel, current and former emergency service personnel and prisoners and ex offenders from the effects of trauma related conditions. Providing meaningful distraction therapies and activities within our garden and workshop and in the local community. Championing social inclusion for all of our service users.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Armed Forces/emergency Service Efficiency, Other Charitable Purposes
- **Who:** Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£108,919	£109,992	-	-
2024-03-31	£87,921	£105,055	-	-
2023-03-31	£78,446	£115,082	-	-
2022-03-31	£116,193	£122,273	-	-
2021-03-31	£139,855	£80,497	-	-

Trustees

Name	Role	Appointed
PETER NEWELL	Chair	2018-05-10
Claire Wood		2025-11-14
David Borrow		2018-05-10
GILLIAN BENNETT		2018-05-10
Linda Waring		2025-11-14
Mark Robert Wagstaff		2024-08-01
Sandra Jackson		2025-10-02

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England & Wales - Charity number 1178322

Accounts

Dig In CIO

Report and Financial Statements
For the year ended 31 March 2025

DIG IN CIO

Reports and financial statements

For the year ended 31 March 2025

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Introduction

The Trustees present their annual report and the financial statements of the charity 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" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, 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 (FRS102) published on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016 and Update Bulletin 2 published on 5 October 2018).

Bankers

The Co-operative Bank PLC
Business Direct
PO Box 250
WN8 6WT

Independent examiner

Champion TLL Limited
7-9 Station Road
Hesketh Bank
Preston
PR4 6SN

Principal address

Ashton Park Walled Garden
Pedders Lane
Preston
Lancashire
PR2 1HR

Structure, governance and management

The organisation is a Charitable Incorporation Organisation and the governing document is its Constitution which was registered with the Charity Commission on 10 May 2018.

Trustees are selected by way of an interview process conducted by the existing trustees and then a vote held by the trustees with a simple majority required for appointment. Each trustee is appointed for a term of three years.

Once appointed new trustees are provided with a copy of the constitution as well as the most recent trustees' annual report and accounts.

The Trustees who served during the current period are:

Trustee	-	Mr P Newell
Trustee	-	Mr D Borrow
Trustee	-	Ms G Bennett
Trustee	-	Mr M Wagstaff (appointed 1 August 2024)

Our purpose and activities

The purposes of the charity are;

1, To promote and protect the mental health and wellbeing of military veterans, emergency services personnel and prisoners and ex-offenders from trauma related conditions by providing opportunities for

DIG IN CIO

Report of the trustees for the year ended 31 March 2025 (continued)

learning rural craft skills and to assist in the treatment and care of such persons who are in need of rehabilitation as a result of such conditions.

2, To promote social inclusion among veterans of the armed forces, emergency services and prisoners and ex-offenders for the public benefit by preventing them from becoming socially excluded, relieving the needs of those who are socially excluded and assisting them to integrate into society through the provision of facilities in which they can meet jointly or individually to undertake creative, physical or recreational activities, learn or pass on skills and knowledge and support each other socially.

The above objectives are achieved by the Charity by providing therapeutic activities and distraction therapy through courses, workshops and shared activities. The Charity also undertakes outreach projects with local schools, organisations and community groups.

The trustees have complied with their duty to have due regard to the guidance on public benefit published by the commission in exercising their powers and duties.

Achievements and performance

The charity held various workshops, courses and sessions throughout the year that provided new skills, therapeutic activity and social inclusion to our beneficiaries.

We continue to provide much needed peer support to our beneficiaries through providing a safe, inclusive environment that supports them through or after clinical mental therapies.

We undertook various partnership projects with local schools, community groups and district and parish councils to improve outside spaces. This not only benefits the wider community as a whole but gives our beneficiaries the opportunity to get involved with projects outside of our site.

Public benefits

The public benefits that the charity provides include;

- Promote and protect mental health and wellbeing
- Contributing to the mental and spiritual health of everybody with whom they are in contact
- Promote social inclusion

Financial report for the year

During 2025 total income amounted to £108,919 (2024: £87,921). Of the income, a total of £103,825 (2024: £76,329) related to donations and grants. Income from charitable activities totalled £5,094 (2024: £11,592). £400 (2024: £3,750) of this income related to outreach work.

Expenditure totalled £109,992 (2024: £105,055). The total wages costs amounted to £87,148 (2024: £84,566). Expenditure on governance costs, support costs and other costs amounted in total to £3,337 (2024: £3,257).

The above movements result in a net decrease in funds for the year of £1,073 (2024 decrease: £17,134). At the reporting date the charity has total funds of £4.855 which were all unrestricted. The vast majority of these funds were held in the charity bank account at the year end. These reserves have been carried forward to the next accounting period and are being used to continue to fund the charitable activities of the charity.

Risk Management

The Trustees have examined the major strategic, business and operational risks which the Charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen the risks.

DIG IN CIO

Report of the trustees for the year ended 31 March 2025 (continued)

Trustees' responsibilities statement

The trustees are required under the Charities Act 2011 to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity's financial activities during the year and of its financial position at the year end. The trustees should follow best practice and:

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity. They also have a responsibility for safeguarding the assets of the charity and for taking reasonable steps to prevent and detect fraud and other irregularities.

The trustees for the charity

The following persons were trustees of the charity, as defined by the provisions of the Charities Act 2011 and were in office at 31 March 2025 and served throughout the year.

- Mr P Newell
- Mr D Borrow
- Ms G Bennett
- Mr M Wagstaff (appointed 1 August 2024)

Approved by the trustees and on their behalf by;


.....
~~Gillian Bennett~~ **PETER NEWELL**
Trustee

Date: 23rd January 2026

Independent Examiners' Report to the trustees of Dig In CIO

I report to the charity's trustees on the accounts of the charity for the year ended 31 March 2025, which are set out on pages 5 to 12.

Responsibilities and basis of report

As the charity's trustees 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 charity's accounts carried out under section 145 of the 2011 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

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

- The accounting records were not kept in accordance with section 130 of the Charities Act; or
- The accounts do not accord with the accounting records; or
- 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.
- The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for 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).

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.

Champion TLL

.....

Date: 23rd January 2026

For and on behalf of
Champion TLL Limited
7-9 Station Road
Hesketh Bank
Preston
PR4 6SN

DIG IN CIO

Statement of financial activities for the year ended 31 March 2025

	Notes	Un-restricted funds £	Restricted funds £	Total funds 2025 £	Un-restricted funds £	Restricted funds £	Total funds 2024 £
Income							
Donations and grants	2	80,815	23,010	103,825	56,803	19,526	76,329
Income from charitable activities	2	5,094	—	5,094	11,592	—	11,592
Total income		85,909	23,010	108,919	68,395	19,526	87,921
Expenditure							
Charitable activities	3	86,982	23,010	109,992	85,529	19,526	105,055
Total expenditure		86,982	23,010	109,992	85,529	19,526	105,055
Net income (expenditure)		(1,073)	—	(1,073)	(17,134)	—	(17,134)
Funds reconciliation:							
Balances brought forward at 1 April 2024		4,855	—	4,855	21,989	—	21,989
Balances carried forward at 31 March 2025		3,782	—	3,782	4,855	—	4,855

All of the charity's activities derived from continuing operations during the above two financial periods.

All recognised gains and losses are included in the above statement of financial activities.

The notes on pages 7 to 12 form part of these financial statements.

DIG IN CIO

Balance sheet as at 31 March 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	4		4,199		3,612
Current assets					
Debtors	5	—	—	—	—
Cash at bank and in hand		14,641		18,758	
		<u>14,641</u>		<u>18,758</u>	
Creditors: amounts falling due within one year	6	<u>(15,058)</u>		<u>(17,515)</u>	
Net current assets/(liabilities)			(417)		1,243
Total net assets			<u>3,782</u>		<u>4,855</u>
The funds of the charity					
Restricted funds	7		—		—
Unrestricted funds	8		3,782		4,855
			<u>3,782</u>		<u>4,855</u>

Approved by the Trustees on 23rd January 2026 and signed on their behalf by:


.....
~~Gillian Bennett~~ **PETER NEWELL**
Trustee

The notes on pages 7 to 12 form part of these financial statements.

1 Accounting policies

Basis of Accounting

These accounts have been prepared for the year to 31 March 2025 with comparative information provided in respect of the year to 31 March 2024.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these accounts.

The accounts have been prepared 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 United Kingdom and Republic of Ireland (Charities SORP FRS 102) issued on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016 and Update Bulletin 2 published on 5 October 2018), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts are presented in sterling and are rounded to the nearest pound.

Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required.

Assessment of going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The trustees have made this assessment in respect to a period of one year from the date of approval of these accounts.

The trustees of the charity have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due.

Income Recognition

Income is recognised in the period in which the charity has entitlement to the income, the amount of income can be measured reliably and it is probable that the income will be received.

Income comprises donations, legacies, grants and charitable activities.

Donations, legacies and other voluntary income are credited to the Statement of Financial Activities at the earlier of the date on which an estate is finalised or when a distribution is received.

Where funds are received for a specific purpose as defined by the donee, these are credited to a Restricted Fund, and are matched against expenditure incurred with the purpose as specified.

Accounting policies (Continued)*Expenditure Recognition*

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to make a payment 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.

All expenditure is accounted for on an accruals basis. Allocation of expenditure has been made on a basis consistent with the nature of the expenditure giving consideration to the application, directly or otherwise, to external charitable causes.

Tangible Fixed Assets

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost or valuation less estimated residual value, of each asset over its expected useful life, as follows:-

Plant and machinery	20% reducing balance
Fixtures and fittings	33.3% reducing balance

Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid.

Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt.

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 on the 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, 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.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, 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.

1 Accounting policies (Continued)*Financial instruments (continued)*

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 business 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.

Judgements and key estimates

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

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

2 Income analysis

Income	Un- restricted funds £	Restricted funds £	Total funds 2025 £	Un- restricted funds £	Restricted funds £	Total funds 2024 £
Donations	14,433	—	14,433	5,002	—	5,002
Grant income	71,476	23,010	94,486	51,801	19,526	71,327
Donations and grants	85,909	23,010	108,919	56,803	19,526	76,329
Wood sales	3,840	—	3,840	7,701	—	7,701
Plant sales	593	—	593	141	—	141
Outreach work	400	—	400	3,750	—	3,750
Other sales	261	—	261	—	—	—
Charitable activities	5,094	—	5,094	11,592	—	11,592

3 Expenditure analysis

Expenditure	Un- restricted funds £	Restricted funds £	Total funds 2025 £	Un- restricted funds £	Restricted funds £	Total funds 2024 £
Materials	12,280	—	12,280	11,253	—	11,253
Wages	62,441	23,010	85,451	63,709	19,526	83,235
Staff pensions	1,697	—	1,697	1,331	—	1,331
Insurance	2,813	—	2,813	2,852	—	2,852
Software and IT costs	44	—	44	63	—	63
Printing, postage and stationery	155	—	155	129	—	129
Marketing	179	—	179	—	—	—
Repairs and renewals	1,444	—	1,444	520	—	520
Travel and motor costs	264	—	264	265	—	265
Telephone	557	—	557	601	—	601
Professional fees	1,057	—	1,057	792	—	792
Sundry	714	—	714	757	—	757
Depreciation	1,777	—	1,777	1,588	—	1,588
Accountancy	1,560	—	1,560	1,669	—	1,669
Charitable activities	86,982	23,010	109,992	85,529	19,526	105,055
				2025		2024
				£		£
Staff costs during the year were as follows:						
Wages and salaries				85,451		83,235
Pension costs				1,697		1,331
				87,148		84,566

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

	2025 £	2024 £
Average number of employees	5	6

4 Tangible fixed assets

	Plant and machinery £	Fixtures and fittings £	Total £
Cost or valuation			
At 1 April 2024	2,638	5,819	8,457
Additions	735	1,629	2,639
Disposals	—	—	—
At 31 March 2025	<u>3,373</u>	<u>7,448</u>	<u>10,821</u>
Depreciation			
At 1 April 2024	1,774	3,071	4,845
Charge for year	320	1,457	1,777
Eliminated on disposals	—	—	—
At 31 March 2025	<u>2,094</u>	<u>4,528</u>	<u>6,622</u>
Net book values			
At 31 March 2025	<u>1,279</u>	<u>2,920</u>	<u>4,199</u>
At 31 March 2024	<u>864</u>	<u>2,748</u>	<u>3,612</u>

Capital commitments

As at 31 March 2025 the charity had no capital commitments (2022 - £nil).

5 Debtors

	2025 £	2024 £
Debtors	—	—

6 Creditors: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	—	—
Accruals and deferred income	11,595	12,453
Taxation and social security	3,187	3,934
Other creditors	276	—
	<u>15,058</u>	<u>17,515</u>

7 Restricted funds

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

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
Veterans Foundation	—	23,010	(23,010)	—	—
	—	23,010	(23,010)	—	—

8 Unrestricted funds

Unrestricted funds income includes grants of £71,746, these grants include £7,500 from the Foyle Foundation, £7,500 from the Drapers Charitable Fund, £9,480 from Heart of England and £9,867 from the National Lottery.

9 Related party transactions

There were no related party transactions during the year. No trustee had any material interest in any contract undertaken by the charity. No trustee received any remuneration or expenses in relation to their services to the charity.

DIG IN

England & Wales - Charity number 1178322

Accounts

Dig In CIO

Report and Financial Statements
For the year ended 31 March 2024

DIG IN CIO

Reports and financial statements

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Public benefits

The public benefits that the charity provides include;

- Promote and protect mental health and wellbeing
- Contributing to the mental and spiritual health of everybody with whom they are in contact
- Promote social inclusion

Financial report for the year

During 2024 total income amounted to £87,921 (2023: £78,446). Of the income, a total of £76,329 (2023: £64,738) related to donations and legacies. Income from charitable activities totalled £11,592 (2023: £13,708). £3,750 (2023: £2,000) of this income related to outreach work.

Expenditure totalled £105,055 (2023: £115,082). The total wages costs amounted to £84,566 (2023: £92,515). Expenditure on governance costs, support costs and other costs amounted in total to £3,256 (2023: £2,497).

The above movements result in a net decrease in funds for the year of £17,134 (2023 decrease: £36,636). At the reporting date the charity has total funds of £4,855 which were all unrestricted. The vast majority of these funds were held in the charity bank account at the year end. These reserves have been carried forward to the next accounting period and are being used to continue to fund the charitable activities of the charity.

Risk Management

The Trustees have examined the major strategic, business and operational risks which the Charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen the risks.

Introduction

The Trustees present their annual report and the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

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Independent examiner

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Trustee	-	Ms G Bennett

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Trustees' responsibilities statement

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The trustees for the charity

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Mr P Newell
Mr D Borrow
Ms G Bennett

Approved by the trustees and on their behalf by;



Gillian Bennett
Trustee

Date: 28th January 2025

Independent Examiners' Report to the trustees of Dig In CIO

I report to the charity's trustees on the accounts of the charity for the year ended 31 March 2024, which are set out on pages 5 to 12.

Responsibilities and basis of report

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

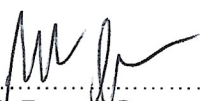
I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- The accounting records were not kept in accordance with section 130 of the Charities Act; or
- The accounts do not accord with the accounting records; or
- 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.
- The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for 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).

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.


.....
Mr Russell Spencer FCCA

Date: 28th January 2025

For and on behalf of
Champion TLL Limited
7-9 Station Road
Hesketh Bank
Preston
PR4 6SN

Statement of financial activities for the year ended 31 March 2024

	Notes	Un- restricted funds £	Restricted funds £	Total funds 2024 £	Un- restricted funds £	Restricted funds £	Total funds 2023 £
Income							
Donations and legacies	2	56,803	19,526	76,329	60,035	4,433	64,738
Income from charitable activities	2	11,592	—	11,592	13,708	—	13,708
Total income		68,395	19,526	87,921	74,013	4,433	78,446
Expenditure							
Charitable activities	3	85,529	19,526	105,055	110,649	4,433	115,082
Total expenditure		85,529	19,526	105,055	110,649	4,433	115,082
Net income (expenditure)		(17,134)	—	(17,134)	(36,636)	—	(36,636)
Funds reconciliation:							
Balances brought forward at 1 April 2022		21,989	—	21,989	58,625	—	58,625
Balances carried forward at 31 March 2023		4,855	—	4,855	21,989	—	21,989

All of the charity's activities derived from continuing operations during the above two financial periods.

All recognised gains and losses are included in the above statement of financial activities.

The notes on pages 7 to 12 form part of these financial statements.

Balance sheet as at 31 March 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	4		3,612		2,561
Current assets					
Debtors	5	—		—	
Cash at bank and in hand		18,758		30,154	
		<u>18,758</u>		<u>30,154</u>	
Creditors: amounts falling due within one year	6	<u>(17,515)</u>		<u>(10,726)</u>	
Net current assets			1,243		19,428
Total net assets			<u>4,855</u>		<u>21,989</u>
The funds of the charity					
Restricted funds	7		—		—
Unrestricted funds			4,855		21,989
			<u>4,855</u>		<u>21,989</u>

Approved by the Trustees on 27th January 2025 and signed on their behalf by:



Gillian Bennett
Trustee

The notes on pages 7 to 12 form part of these financial statements.

1 Accounting policies

Basis of Accounting

These accounts have been prepared for the year to 31 March 2024 with comparative information provided in respect of the year to 31 March 2023.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these accounts.

The accounts have been prepared 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 United Kingdom and Republic of Ireland (Charities SORP FRS 102) issued on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016 and Update Bulletin 2 published on 5 October 2018), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts are presented in sterling and are rounded to the nearest pound.

Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required.

Assessment of going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The trustees have made this assessment in respect to a period of one year from the date of approval of these accounts.

The trustees of the charity have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due.

Income Recognition

Income is recognised in the period in which the charity has entitlement to the income, the amount of income can be measured reliably and it is probable that the income will be received.

Income comprises donations, legacies, grants and charitable activities.

Donations, legacies and other voluntary income are credited to the Statement of Financial Activities at the earlier of the date on which an estate is finalised or when a distribution is received.

Where funds are received for a specific purpose as defined by the donee, these are credited to a Restricted Fund, and are matched against expenditure incurred with the purpose as specified.

Accounting policies (Continued)*Expenditure Recognition*

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to make a payment 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.

All expenditure is accounted for on an accruals basis. Allocation of expenditure has been made on a basis consistent with the nature of the expenditure giving consideration to the application, directly or otherwise, to external charitable causes.

Tangible Fixed Assets

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost or valuation less estimated residual value, of each asset over its expected useful life, as follows:-

Plant and machinery	20% reducing balance
Fixtures and fittings	33.3% reducing balance

Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid.

Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt.

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 on the 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, 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.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, 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.

1 Accounting policies (Continued)*Financial instruments (continued)*

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 business 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.

Judgements and key estimates

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

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

2 Income analysis

Income	Un-restricted funds £	Restricted funds £	Total funds 2024 £	Un-restricted funds £	Restricted funds £	Total funds 2023 £
Donations	5,002	—	5,002	9,803	—	9803
Grant income	51,801	19,526	71,327	50,502	4,433	54,935
Donations and legacies	56,803	19,526	76,329	60,305	4,433	64,738
Wood sales	7,701	—	7,701	11,400	—	11,400
Plant sales	141	—	141	308	—	308
Outreach work	3,750	—	3,750	2,000	—	2,000
Other sales	—	—	—	—	—	—
Charitable activities	11,592	—	11,592	13,708	—	13,708

3 Expenditure analysis

Expenditure	Un-restricted funds £	Restricted funds £	Total funds 2024 £	Un-restricted funds £	Restricted funds £	Total funds 2023 £
Materials	11,253	—	11,253	5,872	4,313	10,185
Wages	63,709	19,526	83,235	90,964	—	90,964
Staff pensions	1,331	—	1,331	1,551	—	1,551
Insurance	2,852	—	2,852	2,935	—	2,935
Software and IT costs	63	—	63	129	—	129
Printing, postage and stationery	129	—	129	137	—	137
Marketing	—	—	—	289	—	289
Repairs and renewals	520	—	520	3,719	—	3,719
Travel and motor costs	265	—	265	1,513	—	1,513
Telephone	601	—	601	885	120	1,005
Professional fees	792	—	792	72	—	72
Sundry	757	—	757	85	—	85
Depreciation	1,588	—	1,588	1,009	—	1,009
Accountancy	1,669	—	1,669	1,488	—	1,488
Charitable activities	85,529	19,526	105,055	110,649	4,433	115,082
					2024	2023
					£	£
Staff costs during the year were as follows:						
Wages and salaries				83,235		90,964
Pension costs				1,331		1,551
				84,566		92,515

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

	2024 £	2023 £
Average number of employees	6	5

4 Tangible fixed assets

	Plant and machinery £	Fixtures and fittings £	Total £
Cost or valuation			
At 1 April 2023	2,638	3,180	5,818
Additions	—	2,639	2,639
Disposals	—	—	—
At 31 March 2024	2,638	5,819	8,457
Depreciation			
At 1 April 2023	1,558	1,699	3,257
Charge for year	216	1,372	1,588
Eliminated on disposals	—	—	—
At 31 March 2024	1,774	3,071	4,845
Net book values			
At 31 March 2024	864	2,748	3,612
At 31 March 2023	1,081	1,480	2,561

Capital commitments

As at 31 March 2024 the charity had no capital commitments (2022 - £nil).

5 Debtors

	2024 £	2023 £
Debtors	—	—

6 Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	—	—
Accruals and deferred income	12,453	6,792
Taxation and social security	5,062	3,934
Other creditors	—	—
	17,515	10,726

7 Restricted funds

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

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
Veterans Foundation	—	19,526	(19,526)	—	—
	—	19,526	(19,526)	—	—

8 Related party transactions

There were no related party transactions during the year. No trustee had any material interest in any contract undertaken by the charity. No trustee received any remuneration or expenses in relation to their services to the charity.

DIG IN

England & Wales - Charity number 1178322

Accounts

Dig In CIO

Report and Financial Statements
For the year ended 31 March 2023

DIG IN CIO

Reports and financial statements

For the year ended 31 March 2023

Contents

Page:

1	Trustees' report
4	Independent Auditors' Report
5	Statement of financial activities
6	Balance sheet
7-12	Notes to the financial statements

Introduction

The Trustees present their annual report and the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, 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 (FRS102) published on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016 and Update Bulletin 2 published on 5 October 2018).

Bankers

The Co-operative Bank PLC
Business Direct
PO Box 250
WN8 6WT

Independent examiner

Mr Stephen Robinson ACA
Champion TLL Limited
7-9 Station Road
Hesketh Bank
Preston
PR4 6SN

Principal address

Ashton Park Walled Garden
Pedders Lane
Preston
Lancashire
PR2 1HR

Structure, governance and management

The organisation is a Charitable Incorporation Organisation and the governing document is its Constitution which was registered with the Charity Commission on 10 May 2018.

Trustees are selected by way of an interview process conducted by the existing trustees and then a vote held by the trustees with a simple majority required for appointment. Each trustee is appointed for a term of three years.

Once appointed new trustees are provided with a copy of the constitution as well as the most recent trustees' annual report and accounts.

The Trustees who served during the current period are:

Trustee	-	Mr P Newell
Trustee	-	Mr D Borrow
Trustee	-	Ms G Bennett

Our purpose and activities

The purposes of the charity are;

1, To promote and protect the mental health and wellbeing of military veterans, emergency services personnel and prisoners and ex-offenders from trauma related conditions by providing opportunities for

learning rural craft skills and to assist in the treatment and care of such persons who are in need of rehabilitation as a result of such conditions.

2, To promote social inclusion among veterans of the armed forces, emergency services and prisoners and ex-offenders for the public benefit by preventing them from becoming socially excluded, relieving the needs of those who are socially excluded and assisting them to integrate into society through the provision of facilities in which they can meet jointly or individually to undertake creative, physical or recreational activities, learn or pass on skills and knowledge and support each other socially.

The above objectives are achieved by the Charity by providing therapeutic activities and distraction therapy through courses, workshops and shared activities. The Charity also undertakes outreach projects with local schools, organisations and community groups.

The trustees have complied with their duty to have due regard to the guidance on public benefit published by the commission in exercising their powers and duties.

Achievements and performance

The charity held various workshops, courses and sessions throughout the year that provided new skills, therapeutic activity and social inclusion to our beneficiaries.

We continue to provide much needed peer support to our beneficiaries through providing a safe, inclusive environment that supports them through or after clinical mental therapies.

We undertook various partnership projects with local schools, community groups and district and parish councils to improve outside spaces. This not only benefits the wider community as a whole but gives our beneficiaries the opportunity to get involved with projects outside of our site.

Public benefits

The public benefits that the charity provides include;

- Promote and protect mental health and wellbeing
- Contributing to the mental and spiritual health of everybody with whom they are in contact
- Promote social inclusion

Financial report for the year

During 2023 total income amounted to £78,446 (2022: £116,193). Of the income, a total of £64,738 (2022: £105,101) related to donations and legacies. Income from charitable activities totalled £13,708 (2022: £11,092). £2,000 (2022: £2,300) of this income related to outreach work.

Expenditure totalled £115,082 (2022: £122,273). The total wages costs amounted to £92,515 (2022: £88,442). Expenditure on governance costs, support costs and other costs amounted in total to £2,497 (2022: £2,139).

The above movements result in a net decrease in funds for the year of £36,636 (2022: £6,080). At the reporting date the charity has total funds of £21,989 which were all unrestricted. The vast majority of these funds were held in the charity bank account at the year end. These reserves have been carried forward to the next accounting period and are being used to continue to fund the charitable activities of the charity.

Risk Management

The Trustees have examined the major strategic, business and operational risks which the Charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen the risks.

DIG IN CIO

Report of the trustees for the year ended 31 March 2023 (continued)

Trustees' responsibilities statement

The trustees are required under the Charities Act 2011 to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity's financial activities during the year and of its financial position at the year end. The trustees should follow best practice and:

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

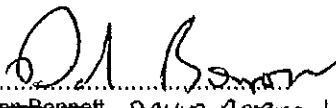
The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity. They also have a responsibility for safeguarding the assets of the charity and for taking reasonable steps to prevent and detect fraud and other irregularities.

The trustees for the charity

The following persons were trustees of the charity, as defined by the provisions of the Charities Act 2011 and were in office at 31 March 2023 and served throughout the year.

Mr P Newell
Mr D Borrow
Ms G Bennett

Approved by the trustees and on their behalf by;


.....
~~Ms G Bennett~~ DAVID BORROW
Trustee

Date: 19th January 2024

Independent Examiners' Report to the trustees of Dig In CIO

I report to the charity's trustees on the accounts of the charity for the year ended 31 March 2023, which are set out on pages 5 to 12.

Responsibilities and basis of report

As the charity's trustees 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 charity's accounts carried out under section 145 of the 2011 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.

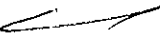
Independent examiner's statement

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

- The accounting records were not kept in accordance with section 130 of the Charities Act; or
- The accounts do not accord with the accounting records; or
- 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.
- The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for 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).

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. M. Robinson

.....
Mr Stephen Robinson ACA 

Date: 19th January 2024

For and on behalf of
Champion TLL Limited
7-9 Station Road
Hesketh Bank
Preston
PR4 6SN

Statement of financial activities for the year ended 31 March 2023

	Notes	Un- restricted funds £	Restricted funds £	Total funds 2023 £	Un- restricted funds £	Restricted funds £	Total funds 2022 £
Income							
Donations and legacies	2	60,305	4,433	64,738	100,558	4,543	105,101
Income from charitable activities	2	13,708	—	13,708	11,092	—	11,092
Total income		74,013	4,433	78,446	111,650	4,543	116,193
Expenditure							
Charitable activities	3	110,649	4,433	115,082	117,730	4,543	122,273
Total expenditure		110,649	4,433	115,082	117,730	4,453	122,273
Net income (expenditure)		(36,636)	—	(36,636)	(6,080)	—	(6,080)
Funds reconciliation:							
Balances brought forward at 1 April 2022		58,625	—	58,625	64,705	—	64,705
Balances carried forward at 31 March 2023		21,989	—	21,989	58,625	—	58,625

All of the charity's activities derived from continuing operations during the above two financial periods.

All recognised gains and losses are included in the above statement of financial activities.

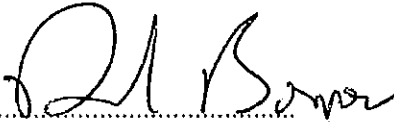
The notes on pages 7 to 12 form part of these financial statements.

DIG IN CIO

Balance sheet as at 31 March 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Tangible assets	4		2,561		2,074
Current assets					
Debtors	5	—	—	—	—
Cash at bank and in hand		30,154		64,102	
		<u>30,154</u>		<u>64,102</u>	
Creditors: amounts falling due within one year	6	(10,728)		(7,551)	
Net current assets			19,428		56,551
Total net assets			<u>21,989</u>		<u>58,625</u>
The funds of the charity					
Restricted funds	7		—		—
Unrestricted funds			21,989		58,625
			<u>21,989</u>		<u>58,625</u>

Approved by the Trustees on 19th January 2024 and signed on their behalf by:


~~Gillian Bennett~~ DAVID BORROW
 Trustee

The notes on pages 7 to 12 form part of these financial statements.

1 Accounting policies

Basis of Accounting

These accounts have been prepared for the year to 31 March 2023 with comparative information provided in respect of the year to 31 March 2022.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these accounts.

The accounts have been prepared 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 United Kingdom and Republic of Ireland (Charities SORP FRS 102) issued on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016 and Update Bulletin 2 published on 5 October 2018), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts are presented in sterling and are rounded to the nearest pound.

Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required.

Assessment of going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The trustees have made this assessment in respect to a period of one year from the date of approval of these accounts.

The trustees of the charity have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due.

Income Recognition

Income is recognised in the period in which the charity has entitlement to the income, the amount of income can be measured reliably and it is probable that the income will be received.

Income comprises donations, legacies, grants and charitable activities.

Donations, legacies and other voluntary income are credited to the Statement of Financial Activities at the earlier of the date on which an estate is finalised or when a distribution is received.

Where funds are received for a specific purpose as defined by the donee, these are credited to a Restricted Fund, and are matched against expenditure incurred with the purpose as specified.

Accounting policies (Continued)*Expenditure Recognition*

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to make a payment 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.

All expenditure is accounted for on an accruals basis. Allocation of expenditure has been made on a basis consistent with the nature of the expenditure giving consideration to the application, directly or otherwise, to external charitable causes.

Tangible Fixed Assets

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost or valuation less estimated residual value, of each asset over its expected useful life, as follows:-

Plant and machinery	20% reducing balance
Fixtures and fittings	33.3% reducing balance

Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid.

Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt.

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 on the 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, 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.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, 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.

1 Accounting policies (Continued)*Financial instruments (continued)*

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 business 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.

Judgements and key estimates

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

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

2 Income analysis

	Un- restricted funds £	Restricted funds £	Total funds 2023 £	Un- restricted funds £	Restricted funds £	Total funds 2022 £
Income						
Donations	9,803	—	9,803	9,080	—	9,080
Grant income	50,502	4,433	54,935	91,478	4,543	96,021
Donations and legacies	60,305	4,433	64,738	100,558	4,543	105,101
Wood sales	11,400	—	11,400	8,312	—	8,312
Plant sales	308	—	308	440	—	440
Outreach work	2,000	—	2,000	2,300	—	2,300
Other sales	—	—	—	40	—	40
Charitable activities	13,708	—	13,708	11,092	—	11,092

3 Expenditure analysis

Expenditure	Un-restricted funds £	Restricted funds £	Total funds 2023 £	Un-restricted funds £	Restricted funds £	Total funds 2022 £
Materials	5,872	4,313	10,185	7,798	—	7,798
Wages	90,964	—	90,964	83,365	4,543	87,908
Staff pensions	1,551	—	1,551	1,274	—	1,274
Insurance	2,935	—	2,935	2,535	—	2,535
Software and IT costs	129	—	129	121	—	121
Printing, postage and stationery	137	—	137	296	—	296
Marketing	289	—	289	567	—	567
Repairs and renewals	3,719	—	3,719	3,451	—	3,451
Travel and motor costs	1,513	—	1,513	763	—	763
Telephone	885	120	1,005	760	—	760
Professional fees	72	—	72	14,250	—	14,250
Sundry	85	—	85	411	—	411
Depreciation	1,009	—	1,009	699	—	699
Accountancy	1,488	—	1,488	1,440	—	1,440
Charitable activities	110,649	4,433	115,082	117,730	4,543	122,273
					2023	2022
					£	£
Staff costs during the year were as follows:						
Wages and salaries				90,964		87,168
Pension costs				1,551		1,274
				92,515		88,442

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

	2023 £	2022 £
Average number of employees	5	5

4 Tangible fixed assets

	Plant and machinery £	Fixtures and fittings £	Total £
Cost or valuation			
At 1 April 2022	2,638	1,684	4,322
Additions	—	1,496	1,496
Disposals	—	—	—
At 31 March 2023	2,638	3,180	5,818
Depreciation			
At 1 April 2022	1,288	960	2,248
Charge for year	270	739	1,009
Eliminated on disposals	—	—	—
At 31 March 2023	1,558	1,699	3,257
Net book values			
At 31 March 2023	1,081	1,480	2,561
At 31 March 2022	1,350	723	2,074

Capital commitments

As at 31 March 2023 the charity had no capital commitments (2022 - £nil).

5 Debtors

	2023 £	2022 £
Debtors	—	—

6 Creditors: Amounts falling due within one year

	2023 £	2022 £
Trade creditors	—	1,368
Accruals and deferred income	6,792	1,320
Taxation and social security	3,934	4,557
Other creditors	—	306
	10,726	7,551

7 Restricted funds

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

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
LPCC Armed Forces	—	4,433	(4,433)	—	—
	—	4,433	(4,433)	—	—

8 Related party transactions

There were no related party transactions during the year. No trustee had any material interest in any contract undertaken by the charity. No trustee received any remuneration or expenses in relation to their services to the charity.

DIG IN

England & Wales - Charity number 1178322

Accounts

Charity No. 1178322

Dig In CIO

**Report and Financial Statements
For the year ended 31 March 2022**

DIG IN CIO

Reports and financial statements

For the year ended 31 March 2022

Contents

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5	Statement of financial activities
6	Balance sheet
7-12	Notes to the financial statements

DIG IN CIO

Report of the trustees for the year ended 31 March 2022

Introduction

The Trustees present their annual report and the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, 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 (FRS102) published on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016 and Update Bulletin 2 published on 5 October 2018).

Bankers

The Co-operative Bank PLC
Business Direct
PO Box 250
WN8 6WT

Independent examiner

Mr Stephen Robinson ACA
Champlon TLL Limited
7-9 Station Road
Hesketh Bank
Preston
PR4 6SN

Principal address

Ashton Park Walled Garden
Pedders Lane
Preston
Lancashire
PR2 1HR

Structure, governance and management

The organisation is a Charitable Incorporation Organisation and the governing document is its Constitution which was registered with the Charity Commission on 10 May 2018.

Trustees are selected by way of an interview process conducted by the existing trustees and then a vote held by the trustees with a simple majority required for appointment. Each trustee is appointed for a term of three years.

Once appointed new trustees are provided with a copy of the constitution as well as the most recent trustees' annual report and accounts.

The Trustees who served during the current period are:

Trustee	-	Mr P Newell
Trustee	-	Mr D Borrow
Trustee	-	Ms G Bennett
Trustee	-	Ms I C Grant (Resigned May 2021)

Our purpose and activities

The purposes of the charity are;

1, To promote and protect the mental health and wellbeing of military veterans, emergency services personnel and prisoners and ex-offenders from trauma related conditions by providing opportunities for

DIG IN CIO

Report of the trustees for the year ended 31 March 2022 (continued)

learning rural craft skills and to assist in the treatment and care of such persons who are in need of rehabilitation as a result of such conditions.

2, To promote social inclusion among veterans of the armed forces, emergency services and prisoners and ex-offenders for the public benefit by preventing them from becoming socially excluded, relieving the needs of those who are socially excluded and assisting them to integrate into society through the provision of facilities in which they can meet jointly or individually to undertake creative, physical or recreational activities, learn or pass on skills and knowledge and support each other socially.

The above objectives are achieved by the Charity by providing therapeutic activities and distraction therapy through courses, workshops and shared activities. The Charity also undertakes outreach projects with local schools, organisations and community groups.

The trustees have complied with their duty to have due regard to the guidance on public benefit published by the commission in exercising their powers and duties.

Achievements and performance

The charity held various workshops, courses and sessions throughout the year that provided new skills, therapeutic activity and social inclusion to our beneficiaries.

We continue to provide much needed peer support to our beneficiaries through providing a safe, inclusive environment that supports them through or after clinical mental therapies.

We undertook various partnership projects with local schools, community groups and district and parish councils to improve outside spaces. This not only benefits the wider community as a whole but gives our beneficiaries the opportunity to get involved with projects outside of our site.

Public benefits

The public benefits that the charity provides include;

- Promote and protect mental health and wellbeing
- Contributing to the mental and spiritual health of everybody with whom they are in contact
- Promote social inclusion

Financial report for the year

During 2022 total income amounted to £116,193 (2021: £139,855). Of the income, a total of £105,101 (2021: £110,884) related to donations and legacies. Income from charitable activities totalled £11,092 (2021: £4,448). £2,300 (2021: £1,600) of this income related to outreach work.

Expenditure totalled £122,273 compared to £80,497 in 2021. The total wages costs amounted to £88,442 (2021: £63,737). Expenditure on governance costs, support costs and other costs amounted in total to £2,139 (2021: £2,026).

The above movements result in a net decrease in funds for the year of £6,080 (2021: £59,358 increase). At the reporting date the charity has total funds of £58,625 which were all unrestricted. The vast majority of these funds were held in the charity bank account at the year end. These reserves have been carried forward to the next accounting period and are being used to continue to fund the charitable activities of the charity.

Risk Management

The Trustees have examined the major strategic, business and operational risks which the Charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen the risks. Covid-19 presents very real challenges and particular measures have been put in place for the safety of the residents and staff and all risks associated with the virus have been assessed with the necessary provisions made.

DIG IN CIO

Report of the trustees for the year ended 31 March 2022 (continued)

Trustees' responsibilities statement

The trustees are required under the Charities Act 2011 to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity's financial activities during the year and of its financial position at the year end. The trustees should follow best practice and:

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


The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity. They also have a responsibility for safeguarding the assets of the charity and for taking reasonable steps to prevent and detect fraud and other irregularities.

The trustees for the charity

The following persons were trustees of the charity, as defined by the provisions of the Charities Act 2011 and were in office at 31 March 2021 and served throughout the year.

Mr P Newell
Mr D Borrow
Ms G Bennett

Approved by the trustees and on their behalf by;


.....
Gillian Bennett
Trustee

Date: 25th January 2023

DIG IN CIO

Independent Examiners' Report to the trustees of Dig In CIO

I report to the charity's trustees on the accounts of the charity for the year ended 31 March 2022, which are set out on pages 5 to 12.

Responsibilities and basis of report

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

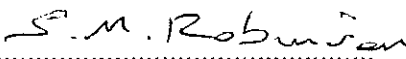
I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- The accounting records were not kept in accordance with section 130 of the Charities Act; or
- The accounts do not accord with the accounting records; or
- 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.
- The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for 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).

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.


.....
Mr Stephen Robinson ACA

Date: 25th January 2023

For and on behalf of
Champion TLL Limited
7-9 Station Road
Hesketh Bank
Preston
PR4 6SN

DIG IN CIO

Statement of financial activities for the year ended 31 March 2022

	Notes	Un-restricted funds £	Restricted funds £	Total funds 2022 £	Un-restricted funds £	Restricted funds £	Total funds 2021 £
Income							
Donations and legacies	2	100,558	4,543	105,101	99,530	11,354	110,884
Income from charitable activities	2	11,092	—	11,092	4,448	—	4,448
Other income:							
· Government grants		—	—	—	24,523	—	24,523
Total Income		111,650	4,543	116,193	128,501	11,354	139,855
Expenditure							
Raising funds	3	—	—	—	—	—	—
Charitable activities	3	117,730	4,543	122,273	69,143	11,354	80,497
Total expenditure		117,730	4,543	122,273	69,143	11,354	80,497
Net Income (expenditure)		(6,080)	—	(6,080)	59,358	—	59,358
Funds reconciliation:							
Balances brought forward at 1 April 2021		64,705	—	64,705	5,347	—	5,347
Balances carried forward at 31 March 2022		58,625	—	58,625	64,705	—	64,705

All of the charity's activities derived from continuing operations during the above two financial periods.

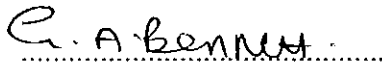
All recognised gains and losses are included in the above statement of financial activities.

The notes on pages 7 to 12 form part of these financial statements.

DIG IN CIO**Balance sheet as at 31 March 2022**

	Notes	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible assets	4		2,074		2,498
Current assets					
Debtors	5	—		—	
Cash at bank and in hand		64,102		64,060	
		64,102		64,060	
Creditors: amounts falling due within one year	6	(7,551)		(1,853)	
Net current assets			56,551		62,207
Total net assets			58,625		64,705
The funds of the charity					
Restricted funds	7	—		—	
Unrestricted funds		58,625		64,705	
		58,625		64,705	

Approved by the Trustees on 25th January 2023 and signed on their behalf by:


Gillian Bennett
Trustee

The notes on pages 7 to 12 form part of these financial statements.

1 Accounting policies

Basis of Accounting

These accounts have been prepared for the year to 31 March 2022 with comparative information provided in respect of the year to 31 March 2021.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these accounts.

The accounts have been prepared 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 United Kingdom and Republic of Ireland (Charities SORP FRS 102) issued on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016 and Update Bulletin 2 published on 5 October 2018), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts are presented in sterling and are rounded to the nearest pound.

Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required.

Assessment of going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The trustees have made this assessment in respect to a period of one year from the date of approval of these accounts. The trustees have also considered the on-going situation with regard to COVID-19 as part of their going concern assessment.

The view of the trustees is that, while they acknowledge the disruption that the pandemic will bring over the coming weeks and months, the trustees believe that the charity is well placed to negotiate the unique set of conditions currently facing the UK economy.

The trustees of the charity have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due.

Income Recognition

Income is recognised in the period in which the charity has entitlement to the income, the amount of income can be measured reliably and it is probable that the income will be received.

Income comprises donations, legacies, grants and charitable activities.

Donations, legacies and other voluntary income are credited to the Statement of Financial Activities at the earlier of the date on which an estate is finalised or when a distribution is received.

Where funds are received for a specific purpose as defined by the donee, these are credited to a Restricted Fund, and are matched against expenditure incurred with the purpose as specified.

Accounting policies (Continued)*Expenditure Recognition*

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to make a payment 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.

All expenditure is accounted for on an accruals basis. Allocation of expenditure is been made on a basis consistent with the nature of the expenditure giving consideration to the application, directly or otherwise, to external charitable causes.

Tangible Fixed Assets

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost or valuation less estimated residual value, of each asset over its expected useful life, as follows:-

Plant and machinery	20% reducing balance
Fixtures and fittings	33.3% reducing balance

Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid.

Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt.

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 on the 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, 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.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, 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.

1 Accounting policies (Continued)*Financial instruments (continued)*

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 business 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.

Judgements and key estimates

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

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

2 Income analysis

Income	Un-restricted funds £	Restricted funds £	Total funds 2022 £	Un-restricted funds £	Restricted funds £	Total funds 2021 £
Donations	9,080	—	9,080	4,261	—	4,261
Grant income	91,478	4,543	96,021	95,269	11,354	106,623
Donations and legacies	100,558	4,543	105,101	99,530	11,354	110,884
Wood sales	8,312	—	8,312	2,183	—	2,183
Plant sales	440	—	440	80	—	80
Outreach work	2,300	—	2,300	1,600	—	1,600
Other sales	40	—	40	585	—	585
Charitable activities	11,092	—	11,092	4,448	—	4,448

3 Expenditure analysis

Expenditure	Un-restricted funds £	Restricted funds £	Total funds 2022 £	Un-restricted funds £	Restricted funds £	Total funds 2021 £
Garden party	—	—	—	—	—	—
Raising funds	—	—	—	—	—	—
Materials	7,798	—	7,798	8,546	—	8,546
Wages	83,365	4,543	87,908	50,311	11,354	61,665
Staff pensions	1,274	—	1,274	2,079	—	2,079
Insurance	2,535	—	2,535	2,402	—	2,402
Software and IT costs	121	—	121	181	—	181
Printing, postage and stationery	296	—	296	31	—	31
Marketing	567	—	567	—	—	—
Repairs and renewals	3,451	—	3,451	44	—	44
Travel and motor costs	763	—	763	195	—	195
Telephone	760	—	760	1,814	—	1,814
Professional fees	14,250	—	14,250	704	—	704
Sundry	411	—	411	810	—	810
Depreciation	699	—	699	826	—	826
Accountancy	1,440	—	1,440	1,200	—	1,200
Charitable activities	117,730	4,543	122,273	69,143	11,354	80,497
				2022		2021
				£		£
Staff costs during the year were as follows:						
Wages and salaries				87,168		61,658
Pension costs				1,274		2,079
				88,442		63,737

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

	2022 £	2021 £
Average number of employees	5	4

DIG IN CIONotes forming part of the financial statements for the year ended 31 March 2022 *(Continued)***4 Tangible fixed assets**

	Plant and machinery £	Fixtures and fittings £	Total £
Cost or valuation			
At 1 April 2021	2,638	1,408	4,046
Additions	—	276	276
Disposals	—	—	—
At 31 March 2022	<u>2,638</u>	<u>1,684</u>	<u>4,322</u>
Depreciation			
At 1 April 2021	950	599	723
Charge for year	338	361	826
Eliminated on disposals	—	—	—
At 31 March 2022	<u>1,288</u>	<u>960</u>	<u>1,549</u>
Net book values			
At 31 March 2022	<u>1,350</u>	<u>724</u>	<u>2,074</u>
At 31 March 2021	<u>1,689</u>	<u>809</u>	<u>2,498</u>

Capital commitments

As at 31 March 2022 the charity had no capital commitments (2021 - £nil).

5 Debtors

	2022 £	2021 £
HMRC CJRS claim	—	—

6 Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	1,368	—
Accruals	1,320	1,200
Taxation and social security	4,557	653
Other creditors	306	—
	<u>7,551</u>	<u>1,853</u>

DIG IN CIO

Notes forming part of the financial statements for the year ended 31 March 2022 (Continued)

7 Restricted funds

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

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Peoples Trust	—	4,543	(4,543)	—	—
	—	4,543	(4,543)	—	—

8 Related party transactions

There were no related party transactions during the year. No trustee had any material interest in any contract undertaken by the charity. No trustee received any remuneration or expenses in relation to their services to the charity.

DIG IN

England & Wales - Charity number 1178322

Accounts

Dig In CIO

Report and Financial Statements
For the year ended 31 March 2021

DIG IN CIO

Reports and financial statements

For the year ended 31 March 2021

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DIG IN CIO

Report of the trustees for the year ended 31 March 2021

Introduction

The Trustees present their annual report and the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, 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 (FRS102) published on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016 and Update Bulletin 2 published on 5 October 2018).

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Once appointed new trustees are provided with a copy of the constitution as well as the most recent trustees' annual report and accounts.

The Trustees who served during the current period are:

Trustee	-	Mr P Newell
Trustee	-	Mr D Borrow
Trustee	-	Ms G Bennett
Trustee	-	Ms I C Grant

Our purpose and activities

The purposes of the charity are;

1, To promote and protect the mental health and wellbeing of military veterans, emergency services personnel and prisoners and ex-offenders from trauma related conditions by providing opportunities for

DIG IN CIO

Report of the trustees for the year ended 31 March 2021 *(continued)*

learning rural craft skills and to assist in the treatment and care of such persons who are in need of rehabilitation as a result of such conditions.

2, To promote social inclusion among veterans of the armed forces, emergency services and prisoners and ex-offenders for the public benefit by preventing them from becoming socially excluded, relieving the needs of those who are socially excluded and assisting them to integrate into society through the provision of facilities in which they can meet jointly or individually to undertake creative, physical or recreational activities, learn or pass on skills and knowledge and support each other socially.

The above objectives are achieved by the Charity by providing therapeutic activities and distraction therapy through courses, workshops and shared activities. The Charity also undertakes outreach projects with local schools, organisations and community groups.

The trustees have complied with their duty to have due regard to the guidance on public benefit published by the commission in exercising their powers and duties.

Achievements and performance

The charity held various workshops, courses and sessions throughout the year that provided new skills, therapeutic activity and social inclusion to our beneficiaries.

We continue to provide much needed peer support to our beneficiaries through providing a safe, inclusive environment that supports them through or after clinical mental therapies.

We undertook various partnership projects with local schools, community groups and district and parish councils to improve outside spaces. This not only benefits the wider community as a whole but gives our beneficiaries the opportunity to get involved with projects outside of our site.

Public benefits

The public benefits that the charity provides include;

- Promote and protect mental health and wellbeing
- Contributing to the mental and spiritual health of everybody with whom they are in contact
- Promote social inclusion

Financial report for the year

During 2021 total income amounted to £139,855 (2020: £59,468). Of the income, a total of £110,884 (2020: £57,486) related to donations and legacies. The prior year includes a donation of £46,863 from Dig In North West CIC, this company had the same objectives as the charity and on ceasing its activities made the donation to the charity. Income from charitable activities totalled £4,448 (2020: £1,982). £1,600 (2020: £nil) of this income related to outreach work.

Expenditure totalled £80,497 compared to £54,121 in 2020. The total wages costs amounted to £63,737 (2020: £42,308). Expenditure on governance costs, support costs and other costs amounted in total to £2,026 (2020: £1,660).

The above movements result in a net increase in funds for the year of £59,358 (2020: £5,347). At the reporting date the charity has total funds of £64,705 which were all unrestricted. The vast majority of these funds were held in the charity bank account at the year end. These reserves have been carried forward to the next accounting period and are being used to continue to fund the charitable activities of the charity.

Risk Management

The Trustees have examined the major strategic, business and operational risks which the Charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen the risks. Covid-19 presents very real challenges and particular measures have been put in place for the safety of the residents and staff and all risks associated with the virus have been assessed with the necessary provisions made.

DIG IN CIO

Report of the trustees for the year ended 31 March 2021 (continued)

Trustees' responsibilities statement

The trustees are required under the Charities Act 2011 to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity's financial activities during the year and of its financial position at the year end. The trustees should follow best practice and:

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


The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity. They also have a responsibility for safeguarding the assets of the charity and for taking reasonable steps to prevent and detect fraud and other irregularities.

The trustees for the charity

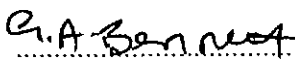
The following persons were trustees of the charity, as defined by the provisions of the Charities Act 2011 and were in office at 31 March 2021 and served throughout the year.

Mr P Newell
Mr D Borrow
Ms G Bennett
Ms I C Grant

Approved by the trustees and on their behalf by;


.....
Isabel Claire Grant
Trustee

Date: 27th January 2022


.....
Gillian Bennett
Trustee

Independent Examiners' Report to the trustees of Dig In CIO

I report to the charity's trustees on the accounts of the charity for the year ended 31 March 2021, which are set out on pages 5 to 12.

Responsibilities and basis of report

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

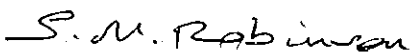
I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- The accounting records were not kept in accordance with section 130 of the Charities Act; or
- The accounts do not accord with the accounting records; or
- 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.
- The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for 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).

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.


.....
Mr Stephen Robinson ACA

Date: 27th January 2022

For and on behalf of
Champion TLL Limited
7-9 Station Road
Hesketh Bank
Preston
PR4 6SN

Statement of financial activities for the year ended 31 March 2021

	Notes	Un- restricted funds £	Restricted funds £	Total funds 2021 £	Un- restricted funds £	Restricted funds £	Total funds 2020 £
Income							
Donations and legacies	2	99,530	11,354	110,884	50,674	6,812	57,486
Income from charitable activities	2	4,448	—	4,448	1,982	—	1,982
Other income:							
. Government grants		24,523	—	24,523	—	—	—
Total income		128,501	11,354	139,855	52,656	6,812	59,468
Expenditure							
Raising funds	3	—	—	—	239	—	239
Charitable activities	3	69,143	11,354	80,497	47,070	6,812	53,882
Total expenditure		69,143	11,354	80,497	47,309	6,812	54,121
Net income (expenditure)		59,358	—	59,358	5,347	—	5,347
Funds reconciliation:							
Balances brought forward at 1 April 2020		5,347	—	5,347	—	—	—
Balances carried forward at 31 March 2021		64,705	—	64,705	5,347	—	5,347

All of the charity's activities derived from continuing operations during the above two financial periods.

All recognised gains and losses are included in the above statement of financial activities.

The notes on pages 7 to 12 form part of these financial statements.

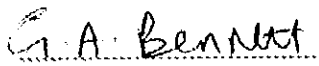
DIG IN CIO

Balance sheet as at 31 March 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Fixed assets					
Tangible assets	4		2,498		2,501
Current assets					
Debtors	5	—		907	
Cash at bank and in hand		64,060		4,204	
		<u>64,060</u>		<u>5,111</u>	
Creditors: amounts falling due within one year	6	(1,853)		(2,265)	
Net current assets			62,207		2,846
Total net assets			<u>64,705</u>		<u>5,347</u>
The funds of the charity					
Restricted funds	7		—		—
Unrestricted funds			<u>64,705</u>		<u>5,347</u>
			<u>64,705</u>		<u>5,347</u>

Approved by the Trustees on 27th January 2022 and signed on their behalf by:


 Isabel Claire Grant
 Trustee


 Gillian Bennett
 Trustee

The notes on pages 7 to 12 form part of these financial statements.

1 Accounting policies

Basis of Accounting

These accounts have been prepared for the year to 31 March 2021 with comparative information provided in respect of the year to 31 March 2020.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these accounts.

The accounts have been prepared 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 United Kingdom and Republic of Ireland (Charities SORP FRS 102) issued on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016 and Update Bulletin 2 published on 5 October 2018), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts are presented in sterling and are rounded to the nearest pound.

Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required.

Assessment of going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The trustees have made this assessment in respect to a period of one year from the date of approval of these accounts. The trustees have also considered the on-going situation with regard to COVID-19 as part of their going concern assessment.

The view of the trustees is that, while they acknowledge the disruption that the pandemic will bring over the coming weeks and months, the trustees believe that the charity is well placed to negotiate the unique set of conditions currently facing the UK economy.

The trustees of the charity have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due.

Income Recognition

Income is recognised in the period in which the charity has entitlement to the income, the amount of income can be measured reliably and it is probable that the income will be received.

Income comprises donations, legacies, grants and charitable activities.

Donations, legacies and other voluntary income are credited to the Statement of Financial Activities at the earlier of the date on which an estate is finalised or when a distribution is received.

Where funds are received for a specific purpose as defined by the donee, these are credited to a Restricted Fund, and are matched against expenditure incurred with the purpose as specified.

Accounting policies (Continued)*Expenditure Recognition*

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to make a payment 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.

All expenditure is accounted for on an accruals basis. Allocation of expenditure is been made on a basis consistent with the nature of the expenditure giving consideration to the application, directly or otherwise, to external charitable causes.

Tangible Fixed Assets

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost or valuation less estimated residual value, of each asset over its expected useful life, as follows:-

Plant and machinery	20% reducing balance
Fixtures and fittings	33.3% reducing balance

Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid.

Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt.

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 on the 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, 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.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, 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.

1 Accounting policies (Continued)*Financial instruments (continued)*

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 business 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.

Judgements and key estimates

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

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

2 Income analysis

	Un-restricted funds £	Restricted funds £	Total funds 2021 £	Un-restricted funds £	Restricted funds £	Total funds 2020 £
Income						
Donations	4,261	—	4,261	50,674	6,812	57,486
Grant income	95,269	11,354	106,623	—	—	—
Donations and legacies	99,530	11,354	110,884	50,674	6,812	57,486
Wood sales	2,183	—	2,183	1,399	—	1,399
Plant sales	80	—	80	383	—	383
Outreach work	1,600	—	1,600	—	—	—
Other sales	585	—	585	200	—	200
Charitable activities	4,448	—	4,448	1,982	—	1,982

Included within prior year donations are amounts received from a Community Interest Company Dig In North West C.I.C. (Company number 08281745). That company had the same objectives as the charity and on ceasing its activities in the year to 31 March 2020, all of the company's resources were donated to the Charity. This comprised of £2,582 of tangible fixed assets transferred at net book value, as well as £44,281 of free cash. The total donation received from the company was £46,863.

3 Expenditure analysis

Expenditure	Un-restricted funds £	Restricted funds £	Total funds 2021 £	Un-restricted funds £	Restricted funds £	Total funds 2020 £
Garden party	—	—	—	239	—	239
Raising funds	—	—	—	239	—	239
Materials	8,546	—	8,546	2,487	—	2,487
Wages	50,311	11,354	61,665	34,808	6,812	41,620
Staff pensions	2,079	—	2,079	688	—	688
Insurance	2,402	—	2,402	1,421	—	1,421
Software and IT costs	181	—	181	305	—	305
Printing, postage and stationery	31	—	31	109	—	109
Repairs and renewals	44	—	44	631	—	631
Travel and motor costs	195	—	195	569	—	569
Telephone	1,814	—	1,814	725	—	725
Professional fees	704	—	704	3,550	—	3,550
Sundry	810	—	810	117	—	117
Depreciation	826	—	826	723	—	723
Accountancy	1,200	—	1,200	937	—	937
Charitable activities	69,143	11,354	80,497	47,070	6,812	53,882
					2021 £	2020 £
Staff costs during the year were as follows:						
Wages and salaries					61,658	41,620
Pension costs					2,079	688
					63,737	42,308

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

	2021 £	2020 £
Average number of employees	4	3

4 Tangible fixed assets

	Piant and machinery £	Fixtures and fittings £	Total £
Cost or valuation			
At 1 April 2020	2,638	586	3,224
Additions	—	822	822
Disposals	—	—	—
At 31 March 2021	2,638	1,408	4,046
Depreciation			
At 1 April 2020	528	195	723
Charge for year	422	404	826
Eliminated on disposals	—	—	—
At 31 March 2021	950	599	1,549
Net book values			
At 31 March 2021	1,669	809	2,498
At 31 March 2020	2,111	391	2,501

Capital commitments

As at 31 March 2021 the charity had no capital commitments (2020 - £nil).

5 Debtors

	2021 £	2020 £
HMRC CJRS claim	—	907

6 Creditors: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	—	525
Accruals	1,200	1,240
Taxation and social security	653	359
Other creditors	—	140
	1,853	2,265

7 Restricted funds

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

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
Peoples Trust	—	11,354	(11,354)	—	—
	—	11,354	(11,354)	—	—

8 Related party transactions

There were no related party transactions during the year. No trustee had any material interest in any contract undertaken by the charity. No trustee received any remuneration or expenses in relation to their services to the charity.