

**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**

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**Report of the trustees for the year ended 31 March 2023**

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**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

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

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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)

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#### 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.

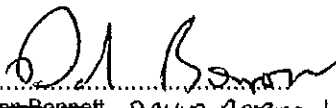
The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity. They also have a responsibility for safeguarding the assets of the charity and for taking reasonable steps to prevent and detect fraud and other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

  
.....  
~~William Bennett~~ DAVID BORROW  
Trustee

Date: 19<sup>th</sup> January 2024

**Independent Examiners' Report to the trustees of Dig In CIO**

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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.



.....  
Mr Stephen Robinson ACA 

Date: 19<sup>th</sup> 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 £
<b>Income</b>							
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
<b>Total income</b>		<b>74,013</b>	<b>4,433</b>	<b>78,446</b>	<b>111,650</b>	<b>4,543</b>	<b>116,193</b>
<b>Expenditure</b>							
Charitable activities	3	110,649	4,433	115,082	117,730	4,543	122,273
<b>Total expenditure</b>		<b>110,649</b>	<b>4,433</b>	<b>115,082</b>	<b>117,730</b>	<b>4,543</b>	<b>122,273</b>
<b>Net income (expenditure)</b>		<b>(36,636)</b>	<b>—</b>	<b>(36,636)</b>	<b>(6,080)</b>	<b>—</b>	<b>(6,080)</b>
<b>Funds reconciliation:</b>							
Balances brought forward at 1 April 2022		58,625	—	58,625	64,705	—	64,705
<b>Balances carried forward at 31 March 2023</b>		<b>21,989</b>	<b>—</b>	<b>21,989</b>	<b>58,625</b>	<b>—</b>	<b>58,625</b>

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.

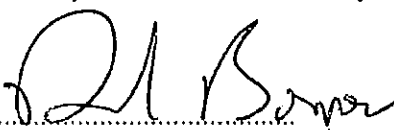
The notes on pages 7 to 12 form part of these financial statements.

# DIG IN CIO

## Balance sheet as at 31 March 2023

	Notes	2023 £	2023 £	2022 £	2022 £
<b>Fixed assets</b>					
Tangible assets	4		2,561		2,074
<b>Current assets</b>					
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	(10,726)		(7,551)	
<b>Net current assets</b>			19,428		56,551
<b>Total net assets</b>			<u>21,989</u>		<u>58,625</u>
<b>The funds of the charity</b>					
Restricted funds	7	—	—	—	—
Unrestricted funds			<u>21,989</u>		<u>58,625</u>
			<u>21,989</u>		<u>58,625</u>

Approved by the Trustees on 19<sup>th</sup> January 2024 and signed on their behalf by:

  
~~Ollian Bennett~~ DAVID BURRELL  
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**

Income	Un-restricted funds £	Restricted funds £	Total funds 2023 £	Un-restricted funds £	Restricted funds £	Total funds 2022 £
Donations	9,803	—	9,803	9,080	—	9,080
Grant income	50,502	4,433	54,935	91,478	4,543	96,021
<b>Donations and legacies</b>	<b>60,305</b>	<b>4,433</b>	<b>64,738</b>	<b>100,558</b>	<b>4,543</b>	<b>105,101</b>
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
<b>Charitable activities</b>	<b>13,708</b>	<b>—</b>	<b>13,708</b>	<b>11,092</b>	<b>—</b>	<b>11,092</b>

**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
<b>Charitable activities</b>	<b>110,649</b>	<b>4,433</b>	<b>115,082</b>	<b>117,730</b>	<b>4,543</b>	<b>122,273</b>
					<b>2023 £</b>	<b>2022 £</b>
Staff costs during the year were as follows:						
Wages and salaries					<b>90,964</b>	87,168
Pension costs					<b>1,551</b>	1,274
					<b>92,515</b>	88,442

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

	<b>2023 £</b>	<b>2022 £</b>
Average number of employees	<b>5</b>	<b>5</b>

**4 Tangible fixed assets**

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

**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
	<b>10,726</b>	<b>7,551</b>

**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.