

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024
FOR
CURLY'S LEGACY

Calcutt Matthews WBZ Ltd
19 North Street
Ashford
Kent
TN24 8LF

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The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of the CIO 'Curly's Legacy' is for the public benefit, to relieve the needs of people with disabilities and other special needs, their families and carers in particular, but not exclusively by the provision of:

- a) Educational visits to a small farm holding and working farm tailored to their needs
- b) Respite Holidays
- c) Providing recreational facilities and opportunities that will enhance their personal life skills and improve social, emotional health and wellbeing.
- d) Offering work experience placements.
- e) Offering young people to gaining accredited learning through the farms training and development programmes.
- f) Apprenticeship work placements

Significant activities

Curly's Farm continues to welcome small groups of children, young people and adults on to the farm, each day to learn how to care for, support and safely work alongside animals and livestock. With each person being able to work towards recognised certification in the work they carry out on the farm. With young people having bespoke tailormade packages and experiences taking into consideration of their individual likes, medical needs and interests.

Curly's Caravan - a 3 bedroom static caravan based in Harts Holiday Park, Leysdown, has welcomed families throughout the year (except through lockdowns) and given FREE mini breaks ranging from 2-5 nights depending upon the families circumstances. During the year 30 families benefited from this, including a local home for adults with high needs.

Many schools, numerous children, young people and adults have attended Curly's Farm for educational learning, training and work experience.

As well as a high percentage of young people attending Curly's Farm being chronic school refusers we work with the schools and parents to encourage and enable them to remain in the education system.

Over the last year Curly's Farm has started an apprenticeship programme, taking on 5 young apprentices, 4 of which have an EHCP in place and have graduated from using Curly's Farm on a regular basis with their schools/provisions to being in a full-time apprenticeship. This has been achieved with the support of an apprenticeship grant spanning 3 years, and backing from a training and skills provider.

Public benefit

The Trustees are fully aware of the guidance & activities carried out by Curly's Legacy at Curly's Farm and Curly's Caravan to benefit the local community and that of the young people and adults access use of the services/activities and respite on offer. Through regular visits, formal and informal conversations, guidance that they offer.

" Termly full trustee meetings.

" Yearly AGM to complete small charity commission paperwork ensuring the charity is:

- o working with set parameters.
- o benefitting the public.
- o following guidance.

o Annual Governance Review

" Specific trustee(s) with a particular responsibility/interest/skill meeting such as finance, safeguarding etc.

OBJECTIVES AND ACTIVITIES

Volunteers

The contribution made by the volunteers at Curly's Farm & Curly's Caravan has been constant throughout this year. They assist with animal care, maintenance, and fund-raising activities.

Support in maintaining the grounds, small build 'one day' projects and in raising the profile of the charity at local community and county wide events.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

With greater community interest and a wider audience following the charity on social media has increased the number of schools, groups and adults that have access to the farm. In doing so, we are supporting more young people with a higher level of vulnerability, who have a greater chance of becoming involved in crime, with most being chronic school refusers or have SEMH difficulties, with some carry-over from lockdown.

The charity continues to support adults with learning difficulties in their learning and education. We are supporting an increasingly growing number of young people to remain in school/education via our accredited learning programme. Plus, our supportive and nurturing approach enables young people to reach their full potential.

Volunteers working at Curly's Farm have gained skills and abilities that have later been able to help them gaining meaningful employment. With some gaining employment with the charity itself.

Curly's Caravan has enabled vulnerable families to have a break, build relationships, rest and make lasting memories.

The community fully engages with Curly's Farm with many groups, after school clubs and activity days having waiting lists, due to their popularity.

FINANCIAL REVIEW

Financial position

Curly's Legacy remains in a positive financial situation.

The amount of reserves held are to ensure that the farms staff and animal feeds could be paid for the sum of THREE months. As a knock-on effect from unforeseen changes such as lockdown.

Principal funding sources

The charity's principal sources of funds (including any fundraising) - The principal source of funds come from charging schools, groups and individuals to access and use the farm for educational purposes. Funds are also gained by the selling of farm raised meat and eggs directly from the farm.

Curly's Farm also raises funds through selling 'Curly's Farm' merchandise; an animal adoption scheme where the public can adopt a farm animal for a year.

Fund raising events such as open days and seasonal events, for instance Christmas Carols, Easter events and Halloween walks..

Finally, the charity raises funds through donations and the seeking of grants.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Apart from the first charity trustees, every trustee must be appointed for a term of 3 years by a resolution passed at a properly convened meeting of the charity trustees.

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Any member of the CIO may appoint another person as a proxy to exercise all or any of that member's rights to attend, speak and vote at a general meeting of the CIO. Proxies must be appointed by a notice in writing (a "proxy notice")

Postal Voting

Postal voting: (a) The CIO may, if the charity trustees so decide, allow the members to vote by post or electronic mail ("email") to elect charity trustees or to make a decision on any matter that is being decided at a general meeting of the members.

(b) The charity trustees must appoint at least two persons independent of the CIO to serve as scrutineers to supervise the conduct of the postal/email ballot and the counting of votes.

(c) If postal and/or email voting is to be allowed on a matter, the CIO must send to members of the CIO not less than [21] days before the deadline for receipt of votes cast in this way.

Induction and training of new trustees

Trustee Training - online learning via National Open College

Trustee induction by meeting Head of Charity, meeting staff, young people and other Trustees - once Enhanced DBS has been returned.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1182633

Principal address

The Courtyard

Elmley Road

Minster on Sea

Sheerness

Kent

ME12 3SS

Trustees

Ms L Bootes

Ms K Adams Trustee

D Short Trustee

Mrs L Newbould (appointed 1.11.23)

Mrs A Burret-Babbage (appointed 1.11.23)

T J Thompson

Independent Examiner

NM Hume

Calcutt Matthews WBZ Ltd

19 North Street

Ashford

Kent

TN24 8LF

CURLY'S LEGACY

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2024

Approved by order of the board of trustees on 26 July 2024 and signed on its behalf by:

Ms K Adams - Trustee

Independent examiner's report to the trustees of Curly's Legacy

I report to the charity trustees on my examination of the accounts of Curly's Legacy (the Trust) for the year ended 31 March 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

NM Hume

Calcutt Matthews WBZ Ltd
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26 July 2024

CURLY'S LEGACY

STATEMENT OF FINANCIAL ACTIVITIES for the Year Ended 31 March 2024

		31.3.24 Unrestricted fund £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		93,846	53,785
Other trading activities	2	586,535	564,404
Investment income	3	2,175	1,562
Total		<u>682,556</u>	<u>619,751</u>
EXPENDITURE ON			
Raising funds	4	328,747	261,618
Charitable activities			
Running the Farm		271,701	302,267
Total		<u>600,448</u>	<u>563,885</u>
NET INCOME		82,108	55,866
RECONCILIATION OF FUNDS			
Total funds brought forward		181,468	125,602
TOTAL FUNDS CARRIED FORWARD		<u><u>263,576</u></u>	<u><u>181,468</u></u>

The notes form part of these financial statements

CURLY'S LEGACY

BALANCE SHEET
31 March 2024

		31.3.24 Unrestricted fund £	31.3.23 Total funds £
	Notes		
FIXED ASSETS			
Tangible assets	7	117,305	70,941
CURRENT ASSETS			
Stocks	8	2,600	2,800
Debtors	9	73,034	43,641
Cash at bank		130,681	80,470
		<u>206,315</u>	<u>126,911</u>
CREDITORS			
Amounts falling due within one year	10	(33,618)	(16,384)
NET CURRENT ASSETS		<u>172,697</u>	<u>110,527</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		290,002	181,468
NET ASSETS		<u>290,002</u>	<u>181,468</u>
FUNDS	12		
Unrestricted funds		<u>263,576</u>	<u>181,468</u>
TOTAL FUNDS		<u>263,576</u>	<u>181,468</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 26 July 2024 and were signed on its behalf by:

K Adams - Trustee

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

INCOME

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

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

STOCKS

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

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

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

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

HIRE PURCHASE AND LEASING COMMITMENTS

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

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

2. OTHER TRADING ACTIVITIES

	31.3.24	31.3.23
	£	£
AQA registrations	5,314	4,942
Admissions	562,150	550,703
Respite Services	4,733	5,539
Other Services	14,338	3,220
	<u>586,535</u>	<u>564,404</u>

3. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Interest receivable - trading	<u>2,175</u>	<u>1,562</u>

4. RAISING FUNDS

RAISING DONATIONS AND LEGACIES

	31.3.24	31.3.23
	£	£
Support costs	<u>2,194</u>	<u>-</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	53,785
Other trading activities	564,404
Investment income	<u>1,562</u>
Total	<u>619,751</u>
EXPENDITURE ON	
Raising funds	261,618
Charitable activities	
Running the Farm	302,267

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

Total

563,885

NET INCOME

55,866

RECONCILIATION OF FUNDS

Total funds brought forward

125,602

TOTAL FUNDS CARRIED FORWARD

181,468

7. TANGIBLE FIXED ASSETS

Improvements
to
property
£Plant and
machinery
£Fixtures
and
fittings
£

COST

At 1 April 2023

41,906

5,812

1,466

Additions

5,335

27,917

6,735

At 31 March 2024

47,241

33,729

8,201

DEPRECIATION

At 1 April 2023 and 31 March 2024

-

1,453

346

NET BOOK VALUE

At 31 March 2024

47,241

32,276

7,855

At 31 March 2023

41,906

4,359

1,120

Motor
vehicles
£Computer
equipment
£Totals
£

COST

At 1 April 2023

26,290

1,142

76,616

Additions

5,400

977

46,364

At 31 March 2024

31,690

2,119

122,980

DEPRECIATION

At 1 April 2023 and 31 March 2024

3,648

228

5,675

NET BOOK VALUE

At 31 March 2024

28,042

1,891

117,305

At 31 March 2023

22,642

914

70,941

8.	STOCKS		31.3.24	31.3.23
			£	£
	Stocks		2,600	2,800
			<u> </u>	<u> </u>
9.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31.3.24	31.3.23
			£	£
	Trade debtors		21,222	38,199
	Other debtors		-	882
	VAT		51,812	-
	Accruals		-	4,560
			<u> </u>	<u> </u>
			73,034	43,641
			<u> </u>	<u> </u>
10.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31.3.24	31.3.23
			£	£
	Bank loans and overdrafts (see note 11)		-	4
	Trade creditors		15,782	9,069
	Taxation and social security		15,836	-
	Other creditors		2,000	7,311
			<u> </u>	<u> </u>
			33,618	16,384
			<u> </u>	<u> </u>
11.	LOANS			
	An analysis of the maturity of loans is given below:			
			31.3.24	31.3.23
			£	£
	Amounts falling due within one year on demand:			
	Bank overdrafts		-	4
			<u> </u>	<u> </u>
12.	MOVEMENT IN FUNDS			
			Net	
		At 1.4.23	movement	At
		£	in funds	31.3.24
			£	£
	Unrestricted funds			
	General fund	181,468	82,108	263,576
		<u> </u>	<u> </u>	<u> </u>
	TOTAL FUNDS	181,468	82,108	263,576
		<u> </u>	<u> </u>	<u> </u>

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	682,556	(600,448)	82,108
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>682,556</u>	<u>(600,448)</u>	<u>82,108</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	125,602	55,866	181,468
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>125,602</u>	<u>55,866</u>	<u>181,468</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	619,751	(563,885)	55,866
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>619,751</u>	<u>(563,885)</u>	<u>55,866</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	125,602	137,974	263,576
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>125,602</u>	<u>137,974</u>	<u>263,576</u>

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,302,307	(1,164,333)	137,974
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>1,302,307</u>	<u>(1,164,333)</u>	<u>137,974</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

CURLY'S LEGACY

DETAILED STATEMENT OF FINANCIAL ACTIVITIES for the Year Ended 31 March 2024

	31.3.24 £	31.3.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	(2)	(2)
Donations	48,895	10,854
Donated services and facilities	8,758	2,116
Farm Income	14,945	23,242
Grants receivable	21,250	17,575
	<u>93,846</u>	<u>53,785</u>
Other trading activities		
AQA registrations	5,314	4,942
Admissions	562,150	550,703
Respite Services	4,733	5,539
Other Services	14,338	3,220
	<u>586,535</u>	<u>564,404</u>
Investment income		
Interest receivable - trading	2,175	1,562
	<u>682,556</u>	<u>619,751</u>
Total incoming resources		
EXPENDITURE		
Other trading activities		
Wages	290,688	208,346
Social security	35,865	10,886
Bad debts	-	45,186
Closing stock	-	(2,800)
	<u>326,553</u>	<u>261,618</u>
Charitable activities		
Animal costs	69,791	59,372
Farm costs	17,497	57,661
Rates and water	14,415	4,319
Insurance	5,596	4,327
Light and heat	55	5,649
Postage and stationery	3,661	18,232
Advertising	6,055	4,964
Sundries	15,014	10,807
Cleaning and sanitation	15,071	14,986
Carried forward	147,155	180,317

This page does not form part of the statutory financial statements

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2024

	31.3.24 £	31.3.23 £
Charitable activities		
Brought forward	147,155	180,317
Running costs	5,757	7,244
staff expenses	-	605
Grants to individuals	2,621	36
	<u>155,533</u>	<u>188,202</u>
Support costs		
Management		
Telephone	6,613	8,780
Health And Safety costs	2,233	2,707
Kent County Show costs	2,177	2,387
Travel	3,503	677
Event costs	-	1,823
Plant and machinery	-	1,453
Fixtures and fittings	-	346
Motor vehicles	-	3,648
Computer equipment	-	228
	<u>14,526</u>	<u>22,049</u>
Finance		
Bank charges	451	480
Human resources		
Wages	89,823	81,375
Social security	5,289	3,382
Pensions	6,073	4,746
	<u>101,185</u>	<u>89,503</u>
Governance costs		
Accountancy and legal fees	2,200	2,033
Total resources expended	<u>600,448</u>	<u>563,885</u>
Net income	<u>82,108</u>	<u>55,866</u>