

The Blue Tangerine Charity

England & Wales · Charity number 1190900

Details

Other names	THE BLUE TANGERINE CAFE
Status	Registered
Legal form	Other
Registered	2020-08-17
Register	View on the Charity Commission register

Contact

Address	St. Lukes School Crouch Hall Lane Redbourn St. Albans AL3 7ET
Phone	01582626727
Email	fundraising@bluetangerine.herts.sch.uk
Website	www.bluetangerine.herts.sch.uk

Activities

Objects: To act as a resource for young people with Special Educational Needs who attend The Blue Tangerine Federation schools by organising programmes of educational, training and other activities through The Blue Tangerine Charity as a means of:(a) Advancing the life and helping young people by developing their skills, capabilities to enable them to participate in society as independent, mature and responsible individuals;(b) Advancing education;(c) Relieving unemployment. To work closely with the local community to provide more opportunities for our children with Special Educational Needs.

Activities: To act as a resource for young people with Special Educational Needs who attend The Blue Tangerine Federation schools by organising programmes of educational, training and other activities through The Blue Tangerine Charity.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability, Economic/community Development/employment
- **Who:** Children/young People, People With Disabilities

Geography

- **Area of benefit:** LOCAL
- Hertfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£32,585	£9,774	-	-
2024-03-31	£6,600	£10,633	-	-
2023-03-31	£25,992	£22,646	-	-
2022-03-31	£10,577	£13,873	-	-
2021-03-31	£61,686	£6,058	-	-

Trustees

Name	Role	Appointed
Chris Luff		2021-04-08
David Bioni		2021-04-08
Elizabeth Anne Ranger		2024-04-25
Fiona Gillian Anderson		2024-08-29
MARK TREFOR HOULT-ALLEN		2022-01-26
Manda Sides		2020-12-17
Nicholas James Griffith		2024-10-28
Roma Bhowmick		2021-04-08

The Blue Tangerine Charity

England & Wales - Charity number 1190900

Accounts



THE BLUE TANGERINE CHARITY

Charity Registration Number 1190900

Trustees Annual Report and Unaudited Financial Statements
for the year ending 31 March 2025



The Blue Tangerine Charity

SUPPORTING CHILDREN WITH SPECIAL NEEDS TO
ACCESS THE MAINSTREAM WORKPLACE

Reg. Charity No. 1190900

Reference and administrative details of the Charity, its Trustees and its Advisors

Charity Name: The Blue Tangerine Charity

Charity Registration Number: 1190900

Registered Office and Operational Address: C/A St Luke's School
Crouch Hall Lane
Redbourn
St Albans, AL3 7ET

Board of Trustees

Marc-Pierre Dietrich	Appointed 22 October 2020	Resigned 17 July 2023
Manda Sides	Appointed 17 December 2020	
Roma Bhowmick	Appointed 8 April 2021	
David Bisoni	Appointed 8 April 2021	
Chris Luff	Appointed 8 April 2021	
Clare Rudd	Appointed 8 April 2021	Resigned 17 July 2023
James Colvin	Appointed 30 April 2021	Resigned 28 February 2023
Mark Hoult-Allen (Chair)	Appointed 26 January 2022	
Elizabeth Ranger	Appointed 25 April 2024	
Fiona Anderson	Appointed 29 August 2024	
Nicholas Griffith	Appointed 28 October 2024	

Independent Examiner:

Charlotte Zacharia FCCA
The Z Squared Group Ltd
Riverdale House
21a High Street
Wheathampstead
Hertfordshire
AL4 8BB

Bankers:

Metro Bank
1 Southampton Row London
WC1B 5HA

Trustees Report
for the year ending 31 March 2025

Objective and Activities

The objectives of the Charity are: -

To act as a resource for young people with Special Educational Needs who attend The Blue Tangerine Federation schools by organising programmes of education, training and other activities through The Blue Tangerine Charity as a means of:

- (a) Advancing the working life opportunities for young people with SEND by developing their skills, capabilities to enable them to participation in society as independent, mature and responsible individuals;
- (b) Advancing education;
- (c) Relieving unemployment.

To work closely with the local community to provide more meaningful work-related opportunities for children with Special Educational Needs in The Blue Tangerine Federation and other settings.

Achievements and Performance

The charity's key achievements over the year, and the positive impact these have had on its beneficiaries and on society more broadly, are summarised below:

The Blue Tangerine Horsebox Café

The Blue Tangerine Café, a mobile café run by pupils from The Blue Tangerine Federation, continued to expand its presence in 2024–2025, participating in community events and local business engagements. Growing demand reflects both the quality of service and the Café's recognition as a valued community resource.

The project supports young people with Special Educational Needs and Disabilities (SEND) by providing structured education, training, and practical work-based learning. Participation in the Café helps pupils develop essential life skills, confidence, and independence, enabling them to engage more fully in society. Its visible presence also promotes inclusion by allowing pupils to showcase their abilities to the wider community.

Recognising the challenges SEND pupils face in accessing meaningful work experience, the Charity works closely with the Federation to provide bespoke, supportive, and aspirational opportunities. Hospitality has proven a sector in which many pupils thrive, gaining accredited qualifications and transferable employability skills such as food hygiene, communication, teamwork, customer service, time management, and problem-solving.

Through collaboration with local businesses, event organisers, and the public, the Café strengthens community links while delivering clear public benefit. It equips young people with skills and experiences that improve long-term employment prospects, foster independence, and create lasting positive outcomes for both the beneficiaries and society as a whole.

Children training in the horsebox café are also supported to gain workplace certification in food hygiene and barista skills. In addition, work undertaken in the horsebox can support attainment in external accreditations including literacy, numeracy, communication skills and personal development.

The Training Café and Farm Project

The Blue Tangerine Café and Farm began as a simple “wouldn’t it be nice” conversation, rooted in the Charity’s determination to provide young people with SEND with genuine, meaningful work experience that builds upon and enhances their classroom learning. Over time, this vision has evolved into a carefully planned and ambitious project that sits at the heart of the Blue Tangerine Charity’s mission.

The Charity’s vision is to develop a purpose-built Training Café and Farm on-site, extending the Federation’s successful curriculum to pupils still in school and to school leavers through post-16 training programmes and supported employment opportunities within the café and farm. This initiative draws on the Federation’s extensive expertise in Learning Outside the Classroom (LOtC), embedding high-quality, on-site work experience within the curriculum. In doing so, it supports accredited learning pathways in horticulture, hospitality and animal care, while developing essential employability and life skills.

A central aim of the project is to foster engagement with the local and wider community, providing pupils with exposure to real workplace environments, customer interaction, and potential employers. By integrating education, training, and enterprise in a highly visible and inclusive setting, the Charity seeks to challenge and reduce the stigma often associated with SEND, while showcasing the capabilities, professionalism, and contributions of its young people.

Location, Community Integration and Economic Alignment

Locating the Training Café and Farm within the school premises is critical to ensuring full curriculum integration and accessibility for pupils. This approach also establishes a direct and meaningful connection between visitors and young people with SEND as active participants in both community life and work. Delivering a high-quality customer experience alongside SEND-led service provision is fundamental to demonstrating excellence and raising aspirations, ultimately supporting improved employment outcomes.

The project aligns closely with the objectives of the Redbourn Neighbourhood Plan by contributing to the development of the area as a hub for enterprise, start-up businesses, and community facilities, while also providing new recreational and social spaces. Continued advocacy and collaboration with local businesses, statutory bodies, and partner agencies remain essential to achieving these outcomes and ensuring that every pupil is supported to thrive beyond the classroom.

Social Inclusion, Sustainability and Environmental Responsibility

The Charity is committed to working with local business partners to source fresh, wholesome food, promoting transparency, integrity, and sustainability across the project. From its inception, the Training Café and Farm has been designed around the principles of inclusivity, equality, and environmental responsibility. The operation is anticipated to be carbon-neutral, demonstrating the potential of sustainable farming practices supported by modern technologies.

A significant challenge facing many young people with SEND is limited access to social inclusion and community participation, particularly as specialist services and opportunities continue to diminish. To address this, the Café and Farm will operate throughout the week, offering structured work experience during and after school hours. At weekends, the site will provide leisure opportunities for families and the wider community. During weekdays, designated spaces will be available for

professional meetings, visits from other schools, local groups, clubs, and families with young children.

By extending activity beyond the school day, creating accessible recreational amenities, and hosting community events, the Charity aims to foster meaningful relationships and friendships between young people with SEND and the neurotypical community, strengthening social cohesion and understanding.

Design, Heritage and Educational Experience

Situated within an agriculturally active area on the outskirts of Redbourn village, the Training Café has been designed to reflect the character of a traditional barn, honouring both the site's dairy farming heritage and local architectural identity. The café will offer a welcoming and inclusive environment, characterised by warmth, friendliness, and a commitment to high-quality drinks and food. Menus will be seasonal, simple, and locally focused, incorporating produce grown and harvested by pupils.

The horticultural element of the project will focus on cultivating salads and herbs—an approach that is manageable, cost-effective, and accessible for individuals with limited mobility. A small retail area will showcase locally sourced produce and goods, form an integral part of the school's enterprise curriculum and support pupils to develop an understanding of business operations, financial sustainability, and customer engagement.

The farm will offer rich educational experiences rooted in British farming traditions, including hands-on opportunities such as animal care and, where appropriate, activities such as hand-rearing lambs. The Charity is committed to enhancing biodiversity across the site through habitat creation, including the installation of bee bricks, swallow bricks, bat tubes, nesting boxes, reptile hibernacula, and the introduction of new plant species to strengthen existing hedgerows.

Animals, Therapy and Curriculum Enrichment

For many years, St Luke's School has successfully integrated animals into the curriculum, supporting accredited learning in animal care, farming practices, and animal-assisted therapy - approaches widely recognised for their positive impact on young people with autism. Engagement with animals is frequently cited by parents as a key reason for choosing a Blue Tangerine Federation school.

As St Luke's regularly welcomes visiting school groups, the development of a small, working British farm represents a natural progression, building on established expertise and the strong affinity many pupils have with animals. This expansion strengthens educational provision while deepening therapeutic, experiential, and vocational opportunities.

Planning Progress and Stakeholder Engagement

Following the pre-planning phase in summer 2022, work on the formal planning application commenced in January 2024 and continued throughout the 2024–2025 reporting period. The planning application was supported by comprehensive surveys and documentation, including architectural, environmental, transport, ecological, and community engagement reports.

The Charity worked proactively to engage key stakeholders throughout the planning process. Engagement activities included presentations to Redbourn Parish Council, consultation with Sport

England as a statutory consultee, a hosted event for representatives from St Albans City & District Council, Hertfordshire County Council, and local businesses, and a village-wide leaflet drop inviting residents to public consultation events.

Feedback from stakeholders and the local community was overwhelmingly positive, with strong support expressed for the project's educational, social, environmental, and economic benefits.

Some highlights from the feedback include:

- *I think the proposal is a fantastic idea, it diversifies the current facility to provide a great environment for people of all abilities to train and work alongside each other. Gain new skills and be part of the community, adding a great asset.*
- *Great learning opportunities for the children, animals as therapy, training for jobs, sustainable local farming as well as local employment opportunities, and somewhere for the local community to meet and eat. It's a brilliant initiative!*
- *I'm wholly supportive of the aims and would be proud to see Redbourn involved in meeting the needs of your service users. My wife and I have both been involved in outdoor education, and we are firm supporters. I'm pleased to see that sustainability and sensitivity to local history and ecology appear to be key design principles. I can imagine our family visiting the proposed cafe and community events on the farm.*
- *Giving experience, training and job opportunities to young school leavers, leading to real-world employment. Enhancing the natural habitat fits well with the Wild About Redbourn initiative and is an excellent idea, given the location of St. Lukes on the edge of the countryside. This will mitigate to some extent the proposed new housing developments at the nearby Recreation Centre.*
- *I think this is an absolutely brilliant idea and will be a wonderful addition to the village.*

The planning application was submitted in October 2024, and planning permission was granted in the 2025–2026 financial year.

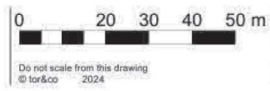
Acknowledgements and Next Steps

The Trustees extend their sincere thanks to the professional consultants who supported the project, many of whom worked pro bono or at significantly reduced rates, demonstrating exceptional commitment to the Charity's mission.

- Acoustics Central (acoustic consultants)
- Barrell Tree Care (arboreal consultants)
- Cherryfield Ecology (ecology consultants)
- D-na Architects (architects)
- Forsters LLP (planning lawyers)
- Infrastruct (flood and drainage consultants)
- Markides (transportation consultants)
- Quod (playing field consultants)
- Taylor Walton LLP (solicitors)
- Tor & Co (planning consultants)



St Luke's SEND School
The Blue Tangerine Federation



Landscape Strategy
287801 -TOR-XX-DR-L-90-002
Scale @ A4:1:1500
06/2024



Further information about the Training Café & Farm can be found at www.bluetangerinecharity.co.uk/blue-tangerine-farm

Landscape strategic plan and site plan.

Financial Review

As at 31 March 2025, total funds were £74,456. Of these, £64,288 related to restricted funds with £10,168 unrestricted. During the year, a surplus of £22,811 was incurred due to income and donations of £32,585 being higher than expenditure of £9,774. Income of £32,585 was generated through both trading activities with the Horsebox Café (of £10,860) as well as donations (£21,725).

Structure, Governance and Management

The Charity was set up on 17th August 2020 and is registered with the Charity Commission, registration number 1190900.

The Board of Trustees meet every two months to fulfil their key role and function of overseeing and directing the affairs of the Charity, ensuring that it is well-run and delivering the charitable outcomes for which it is established. One of those meetings comprises of the 'Annual General Meeting' when trustees review their overall strategy for the charity, review of previous year and set priorities for the following year. The Trustees entrust day-to-day management of the Charity to the Chair of Trustees.

A handwritten signature in black ink, appearing to read 'M. Hault-Allen', is centered on a light grey rectangular background.

Mark Hault-Allen - Chair of Trustees

The Blue Tangerine Charity

Statement of Financial Activities
For the year ended 31 March 2025

	Notes	Unrestricted Funds fund £	Restricted Funds fund £	Total 31.03.25 £	Total 31.03.24 £
Incoming Resources					
Incoming Resources					
	2				
Donations and Legacies		625	21,100	21,725	0
Incoming resources from charitable activities		0	0	0	0
Other trading activities		10,860	0	10,860	6,600
Interest received		0	0	0	0
Total incoming resources		11,485	21,100	32,585	6,600
Resources expended					
	3				
Costs of generating funds		0	2,245	2,245	0
Charitable activities		920	0	920	2,889
Other		4,720	1,888	6,609	7,744
Total resources expended		5,641	4,133	9,774	10,633
Net movement in funds		5,844	16,967	22,811	-4,033
Funds brought forward		4,324	47,321	51,645	55,678
Funds carried forward	9	10,168	64,288	74,456	51,645

All results are from continuing operations.

The Blue Tangerine Charity

Balance Sheet

As at 31 March 2025

	Notes	Unrestricted fund £	Restricted Funds fund £	2025 Total funds £
Fixed assets				
Tangible fixed assets	6	223		223
Assets under construction	6B		64,558	64,558
		223	64,558	64,781
Current assets				
Stocks				0
Cash at bank and in hand		11,102	9,730	20,831
Funds held by custodian				0
		11,102	9,730	20,831
Creditors due within one year	7	-1,157	-10,000	-11,157
Net current assets		9,945	-270	9,675
Creditors due after one year	8	0	0	0
Provisions for liabilities		0	0	0
Net assets		10,168	64,288	74,456
Funds				
Unrestricted Funds	9	10,168	0	10,168
Restricted funds	10	0	64,288	64,288
Total Funds		10,168	64,288	74,456

The financial statements were approved and authorised for issue by the Board on 27 January 2025 and were signed on their behalf by:



Mark Hoult-Allen
Chair & Trustee

The Blue Tangerine Charity

Notes to the financial statements For the year ended 31 March 2025

General Information

The Blue Tangerine Federation is a charity registered in England and Wales. Its Company Registration Number is 1190900. The Registered Address is St. Lukes School, Crouch Hall Lane, Redbourn, St Albans, AL3 7ET

The presentation currency is £ Sterling.

1. Accounting Policies

Statement of compliance

The financial statements of the charitable company, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

Basis of Preparation

The financial statements have been prepared on the going concern basis and under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

The financial statements are prepared in sterling which is the functional currency of the company.

Going Concern

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

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.

Taxation

The charity is exempt from corporation 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.

Tangible Fixed Assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Plant and Machinery	33% Reducing Balance
Fixtures and Fittings	33% Reducing Balance
Computer Equipment	33% Reducing Balance
Motor Vehicles	33% Reducing Balance

Provisions

Provisions are recognised when the company has a present obligation as a result of a past event which is more probable than not will result benefits that can be reasonably estimated.

2. Incoming resources

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Unrestricted funds 2024 £	Restricted funds 2023 £	Total funds 2024 £
Incoming resources from generated funds:						
General donations	625	21,100	21,725	0	0	0
Incoming resources from charitable activities	0	0	0	0	0	0
Other trading activities	10,860	0	10,860	6,600	0	6,600
Other income (Bank Interest)	0	0	0	0	0	0
Total incoming resources from generated funds	£ 11,485	£ 21,100	£ 32,585	£ 6,600	£ -	£ 6,600

3. Analysis of total resources expended

<u>Expenditure area</u>	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Unrestricted funds 2024 £	Restricted funds 2023 £	Total funds 2024 £
Expenditure on raising funds	0	2,245	2,245	0	0	0
Expenditure on charitable activities	0	0	0	0	0	0
Expenditure on trading activities	920	0	920	2,889	0	2,889
	920	2,245	3,165	2,889	0	2,889
Other expenditure	4,720	1,888	6,609	7,744	0	7,744
	4,720	1,888	6,609	7,744	0	7,744
Total resources expended	5,641	4,133	9,774	10,633	0	10,633

4. Staff costs and pension schemes

Average number of employees during the period was nil.

5. Trustees' remuneration, expenses and related party transactions

The Trustees received no remuneration or expenses during the year.

6. Fixed Assets

Cost or Valuation	Plant and Machinery £	Fixtures and Fittings £	Computer Equipment £	Motor Vehicles £	Total 2025 £
Cost b/fwd	493	577	588	0	1,658
Additions	0	0	0	0	0
Disposals	0	0	0	0	0
At 31 March 2025	493	577	588	0	1,658
Depreciation					
Acc Depreciation b/fwd	394	461	470	0	1,325
Charge for the period	33	38	39	0	110
On disposals	0	0	0	0	0
At 31 March 2025	427	499	509	0	1,435
Net Book Values					
Closing balance as at 31 March 2025	66	77	79	0	223
Opening balance as at 1 April 2024	99	116	118	0	332

6B. Assets Under Construction

The Blue Tangerine Charity has begun to spend funds to explore the viability of establishing the Community Farm. Funds spent towards this farm are being held on the Balance Sheet until which point either the farm is established, or the project is cancelled.

7. Current Creditors

	Total 2025 £	Total 2024 £
Trade Creditors	0	0
Accruals	1,157	4,979
Other Creditors	10,000	0
	1,157	4,979

8. Long Term Creditors

	Total 2025 £	Total 2024 £
Other Creditors	0	0
	0	0

9. Funds

	Funds as at 31-Mar-24 £	Incoming Resources £	Resources expended £	Movement in funds £	Funds as at 31-Mar-25 £
Unrestricted funds	4,324	11,485	5,641	5,844	10,168
Restricted funds	47,321	21,100	4,133	16,967	64,288
Total funds	51,645	32,585	9,774	22,811	74,456

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

10. Carry forward restricted funds

	£
Community Farm	64,288
Closing balance as at 31 March 2025	64,288

11. Related Party Transactions

There were no related party transactions for the year ended 31 March 2025.

The Blue Tangerine Charity

England & Wales - Charity number 1190900

Accounts

THE BLUE TANGERINE CHARITY

Trustees Annual Report and Unaudited Financial
Statements
for the year ending 31 March 2023

Charity Registration Number 1190900

Reference and administrative details of the Charity, its Trustees and its Advisors

Charity Name: The Blue Tangerine Charity

Charity Registration Number: 1190900

Registered Office and Operational Address: C/A St Luke's School
Crouch Hall Lane
Redbourn
St Albans, AL3 7ET

Board of Trustees

Roma Bhowmick	Appointed 8 April 2021	
David Bisoni	Appointed 8 April 2021	
James Colvin	Appointed 30 April 2021	Resigned 28 February 2023
Marc-Pierre Dietrich	Appointed 22 October 2020	
Mark Houlton-Allen (Chair)	Appointed 26 January 2022	
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Clare Rudd	Appointed 8 April 2021	
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Independent Examiner:

Charlotte Zacharia FCCA
The Z Squared Group Ltd
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Bankers:

Metro Bank
1 Southampton Row
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WC1B 5HA

Trustees Report for the year ending 31 March 2023

Objective and Activities

The objectives of the Charity are: -

To act as a resource for young people with Special Educational Needs who attend The Blue Tangerine Federation schools by organising programmes of education, training and other activities through The Blue Tangerine Charity as a means of:

- (a) Advancing the life and helping young people by developing their skills, capabilities to enable them to participation in society as independent, mature and responsible individuals;
- (b) Advancing education;
- (c) Relieving unemployment.

To work closely with the local community to provide more meaningful opportunities for our children with Special Educational Needs.

Achievements and Performance

A summary of the main achievements of the charity and the identification of the benefits it has had to the beneficiaries and society as a whole, are as follows:

The Blue Tangerine Horsebox Café

The Blue Tangerine Café is a mobile café (in a converted horsebox) run by pupils who attend one of the schools within The Blue Tangerine Federation. The Café attends community events, including major events such as the Hertfordshire County Show 2023, and the premises of local businesses on a regular basis. Demand for the Café continued to increase throughout the year providing important opportunities to demonstrate the capacity and agency of young people with Special Educational Needs and serve excellent coffee.

There are limited organisations that offer work experience placements for children with Special Educational Needs. Similarly, to all children, they should be given the opportunity to undertake a work experience placement to enable them to secure work opportunities in the future. The difference being that the pupils of the Blue Tangerine Federation need a little bit longer to learn and gain the most from the opportunity. We therefore have identified the need to be able to collaborate with the Blue Tangerine Federation to provide bespoke work experience opportunities for the Federation's pupils.

Hospitality is an industry that the pupils of the Blue Tangerine Federation are able to thrive in. Through the Café project, our young people achieve a range of accredited qualifications, as well as transferable and employability skills that they will be able to utilise once they leave education to access opportunities as they enter our mainstream world.

During the year, a number of investments were made in the Blue Tangerine Horsebox Café including a more powerful and quieter generator to provide power to the café. The improvement in the sound quality of the generator has enabled the café to attend a wider range of events as the old generator was too noisy for a number of important events within the county.

We continue to seek funding to expand a) the activities of the Horsebox café, b) the number of children who can achieve accredited training and c) opportunities for ex-pupils to work as employees for the café.

We would like to thank all the supporters, donors and funders that provided funds to the Blue Tangerine Horsebox Café throughout 2022/23.

Chelsea Flower Show 2022

In 2022 The Blue Tangerine Charity, in collaboration with The Blue Tangerine Federation were invited to apply to the Chelsea Flower Show 2022. The application was successful, and the Federation and Charity were provided with a 7m x 7m exhibition space the Discovery section of the Main Pavilion. The garden was designed by the pupils of the Blue Tangerine Federation and was based on the theme of plants and herbs that that sustain, heal and support well-being.

The centre piece of the accessible garden was a beautiful 20 ft hornbeam tree, encircled by a hand -rafted bench and surrounded by a camomile lawn, vegetables, edible flowers, herbs and even weeds, which have medicinal properties. The Federation and Charity's Garden was the only one at the Chelsea Flower Show 2022 that included stingy nettles in its planting! All of the plants used in the garden were grown by the pupils of St Luke's, one of the Blue Tangerine Federation's schools, as part of the horticulture curriculum.

We were delighted when the garden was awarded a Bronze Medal by the judges of the Royal Horticultural Society. Exhibiting at Chelsea and being awarded a medal was an extraordinary achievement for the pupils of the Blue Tangerine Federation and celebrated the values and beliefs of the Federation and the Charity on local, national, and international platforms.

As soon as the Chelsea Flower Show 2022 closed at 5pm on the Saturday, staff and volunteers worked overnight to transport the whole garden from Chelsea to reappear at the Herts County Show, in Hertfordshire, for 9am on Sunday morning. Following the Herts County Show the garden has been recreated as a permanent feature of the gardens at St Luke's School.

We would like to thank all the supporters, donors and funders that provided funds to enable the garden to be grown and presented at the Chelsea Flower Show 2022, the Herts County Show and to have a permanent home at St Luke's School.



The Blue Tangerine Community Farm

Our vision is that the community farm there will include an onsite café, farm shop, play area, horticultural land and a wide variety of British farm animals. These facilities will be open to the general public, and other local schools and community groups.

It is our goal to create a destination venue for our communities that in turn, facilitates the Blue Tangerine Federation's curriculum priorities of communication skills, functional skills and work-related learning and

proactively enable our communities to see the abilities in people with a Special Educational Needs and Disability (SEND) and improve the Blue Tangerine Federation's pupils' potential for gainful employment.

For many years it has been an aspiration to combine the land owned by St Luke's (one of the schools within The Blue Tangerine Federation), with the marvellous animals they already have, to create something that could not only benefit the Federation's pupils, but the wider community as well.

In the Summer of 2022, we submitted the application and indicative plans for Pre-planning permission approval by the local planning authority. The planning authority were happy for the proposal to progress to a full planning permission application, and they also indicated their acceptance of the special circumstances in relation to a small amount of new building on the Green Belt.

We are now focused on raising the necessary funds to complete the detailed drawings, plans and surveys to support an application in 2024 for planning permission.

Why a Community Farm?

- St Luke's School has a long history of caring for animals and maintaining their health and wellbeing, with regular industry checks and sustained veterinary care.
- We want to increase the number and variety of farm animals on site to support the pupils of the Blue Tangerine Federation with their learning and accreditations and increase therapeutic provision and work-related learning on site.
- It is a sad fact that most young people with Special Educational Needs & Disabilities are unable to secure proper employment after leaving statutory education. So, we want to offer apprenticeship and traineeship opportunities to the pupils of the Blue Tangerine Federation once they leave school and to others with Special Educational Needs.

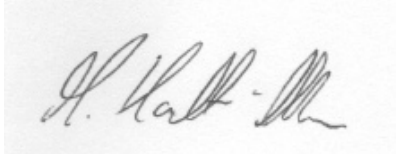
Financial Review

As at 31 March 2023, total funds were £55,678. Of these, £47,321 related to restricted funds with £8,358 unrestricted. During the year, a small surplus of £3,345 was incurred due to income and donations of £25,991 being slightly higher than expenditure of £22,646. Income of £25,991 was generated through both trading activities with the Horsebox Café (of £9,790) as well as donations (£16,202).

Structure, Governance and Management

The Charity was set up on 17th August 2020 and is registered with the Charity Commission, registration number 1190900.

The Board of Trustees meet every two months to fulfil their key role and function of overseeing and directing the affairs of the Charity, ensuring that it is well-run and delivering the charitable outcomes for which it is established. One of those meetings comprises of the 'Annual General Meeting' when trustees review their overall strategy for the charity, review of previous year and set priorities for the following year. The Trustees entrust day to day management of the Charity to the Chair of Trustees.



Mark Hault-Allen - Chair of Trustees

Independent Reviewers Report

We have reviewed the financial statements of The Blue Tangerine Charity for the year ended 31 March 2022 which comprise of the Statement of Financial Activities, Balance sheet and the related notes.

Our review work has been undertaken so that we might state to the charities' trustees those matters we are required to state to them in our report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charities' trustees as a body, for our review work, for this report, or for the opinions we have formed.

Respective responsibilities of Trustees and independent reviewers

As described in the Statement of Trustees responsibilities, the charities' Trustees are responsible for the preparation of the financial statements.

Our responsibility is to review the financial statements in accordance with the General Directions given by the Charity Commission. We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Charities Act 2011.

We also report to you if, in our opinion, the Trustees Report is not consistent with the financial statements, if the charity has not kept proper accounting records, if we have not received all the information and explanations we require for our review or information specified by law regarding Trustees' remuneration and transactions with the charity is not disclosed.

We read the Trustee's Report and consider the implications for our report if we become aware of any apparent misstatements within it.

Opinion on the accounts

In our opinion the financial statements:

- give a true and fair view of the state of the charities' affairs as at year ended 31 March 2022
- have been properly prepared in accordance with Section 145(5)(b) of the 2011 Act; and
- no particular matter has come to our attention that gives us reasonable cause to believe the charity has not complied to all requirements made by the Act 2011, Companies Act 2006 and Charities SORP.

Opinion on other matters prescribed by the Charities Act 2011

In our opinion the information given in the Trustees report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our review have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and the returns; or
- certain disclosures of trustee's remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our review; and



Charlotte Zacharia FCCA
The Z Squared Group Limited
Riverdale House
21a High Street
Wheathampstead
Hertfordshire
AL4 8BB

Dated 29th January 2024

The Blue Tangerine Federation

Statement of Financial Activities
For the year ended 31 March 2023

	Notes	Unrestricted Funds fund £	Restricted Funds fund £	Total 31.03.23 £	Total 31.03.22 £
Incoming resources					
Incoming Resources					
	2				
Donations and Legacies		16,202	0	16,202	5,330
Incoming resources from charitable activities		0	0	0	0
Other trading activities		9,790	0	9,790	5,245
Interest received		0	0	0	2
Total incoming resources		25,991	0	25,991	10,577
Resources expended					
	3				
Costs of generating funds		2,060	0	2,060	1,993
Charitable activities		13,160	0	13,160	7,283
Other		7,426	0	7,426	4,598
Total resources expended		22,646	0	22,646	13,873
Net movement in funds		3,345	0	3,345	-3,296
Funds brought forward		5,012	47,321	52,333	55,628
Funds carried forward	9	8,358	47,321	55,678	52,332

All results are from continuing operations.

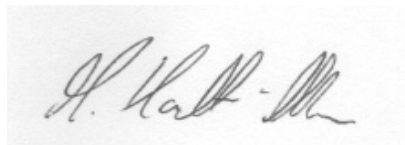
The Blue Tangerine Federation

Balance Sheet

As at 31 March 2023

	Notes	Unrestricted fund	Restricted Funds fund	2023 Total funds	2022 Total funds
		£	£	£	£
Fixed assets					
Tangible fixed assets	6	496		496	4,740
Assets under construction	6B		15,482	15,482	11,436
		496	15,482	15,978	16,176
Current assets					
Stocks				0	0
Cash at bank and in hand		7,862	31,839	39,700	37,596
Funds held by custodian				0	0
		7,862	31,839	39,700	37,596
Creditors due within one year	7	0	0	0	-1,440
Net current assets		7,862	31,839	39,700	36,156
Total assets less current liabilities					
Creditors due after one year	8	0	0	0	0
Provisions for liabilities		0	0	0	0
Net assets		8,358	47,321	55,678	52,332
Funds					
Unrestricted Funds	9	8,358	0	8,358	4,975
Restricted funds	10	0	47,321	47,321	47,357
Total Funds		8,358	47,321	55,678	52,332

The financial statements were approved and authorised for issue by the Board on 29 January 2024 and were signed on their behalf by:



Mark Houlton-Allen
Chair & Trustee

The Blue Tangerine Federation

Notes to the financial statements For the year ended 31 March 2023

General Information

The Blue Tangerine Federation is a charity registered in England and Wales. Its Company Registration Number is 1190900. The Registered Address is St. Lukes School, Crouch Hall Lane, Redbourn, St Albans, AL3 7ET

The presentation currency is £ Sterling.

1. Accounting Policies

Statement of compliance

The financial statements of the charitable company, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

Basis of Preparation

The financial statements have been prepared on the going concern basis and under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

The financial statements are prepared in sterling which is the functional currency of the company.

Going Concern

At the time of approving the financial statements and having a due regard to the impact of Covid-19, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operation existence for the foreseeable future. Therefore, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements

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.

Taxation

The charity is exempt from corporation 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.

Tangible Fixed Assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis

Plant and Machinery	33% Reducing Balance
Fixtures and Fittings	33% Reducing Balance
Computer Equipment	33% Reducing Balance
Motor Vehicles	33% Reducing Balance

Provisions

Provisions are recognised when the company has a present obligation as a result of a past event which is more probable than not will result in an outflow of economic benefits that can be reasonably estimated.

2. Incoming resources

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Incoming resources from generated funds:						
General donations	16,202	0	16,202	5,330	0	5,330
Incoming resources from charitable activities	0	0	0	0	0	0
Other trading activities	9,790	0	9,790	5,245	0	5,245
Other income (Bank Interest)	0	0	0	2	0	2
Total incoming resources from generated funds	£ 25,991	£ -	£ 25,991	£ 10,577	£ -	£ 10,577

3. Analysis of total resources expended

Expenditure area	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Expenditure on raising funds	2,060	0	2,060	1,993	0	1,993
Expenditure on charitable activities	0	0	0	0	0	0
Expenditure on trading activities	13,160	0	13,160	7,283	0	7,283
	15,220	0	15,220	9,276	0	9,276
Other expenditure	7,426	0	7,426	4,598	0	4,598
	7,426	0	7,426	4,598	0	4,598
Total resources expended	22,646	0	22,646	13,873	0	13,873

4. Staff costs and pension schemes

Average number of employees during the period was nil.

5. Trustees' remuneration, expenses and related party transactions

The Trustees received no remuneration or expenses during the year.

6. Fixed Assets

Cost or Valuation	Plant and Machinery £	Fixtures and Fittings £	Computer Equipment £	Motor Vehicles £	Total 2023 £
Cost b/fwd	493	577	588	4,000	5,658
Additions	0	0	0	0	0
Disposals	0	0	0	-4,000	-4,000
At 31 March 2023	493	577	588	0	1,658
Depreciation					
Acc Depreciation b/fwd	273	319	325	0	917
Charge for the period	73	85	87	0	244
On disposals	0	0	0	0	0
At 31 March 2023	345	404	412	0	1,161
Net Book Values					
Closing balance as at 31 March 2023	148	173	176	0	496
Opening balance as at 1 April 2022	220	258	263	4,000	4,740

6B. Assets Under Construction

The Blue Tangerine Charity has begun to spend funds to explore the viability of establishing the Community Farm. Funds spent towards this farm are being held on the Balance Sheet until which point either the farm is established, or the project is cancelled.

	Total 2023 £	Total 2022 £
7. Current Creditors		
Trade Creditors	0	0
Accruals	0	-1,440
Other Creditors	0	0
	0	-1,440
8. Long Term Creditors		
Other Creditors	0	0
	0	0

9. Funds

	Funds as at 31-Mar-22	Incoming Resources	Resources expended	Movement in funds	Funds as at 31-Mar-23
	£	£	£	£	£
Unrestricted funds	5,012	25,991	22,646	3,345	8,357
Restricted funds	47,321	0	0	0	47,321
Total funds	52,333	25,991	22,646	3,345	55,678

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

10. Carry forward restricted funds

	£
Community Farm	47,321
	-
Closing balance as at 31 March 2023	47,321

11. Related Party Transactions

There were no related party transactions for the year ended 31 March 2023.

The Blue Tangerine Charity

England & Wales - Charity number 1190900

Accounts

The Blue Tangerine Charity
Report of the Trustees and Audited Financial Statements
For The Year Ended 31 March 2021

The Blue Tangerine Charity

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The Blue Tangerine Charity
Reference and Administrative Information
For The Year Ended 31 March 2021

Name of Charity	The Blue Tangerine Charity
Charity Registration Number	1190900
Principal Address	St Luke's School Crouch Hall Lane Redbourn Hertfordshire AL3 7EU
Trustees	Rhea Dickman (Appointed 22 October 2020) Marc Pierre Dietrich (Appointed 22 October 2020) Manda Sides (Appointed 17 December 2020)
Independent Examiner	Rubina Anjum Pyramid Point Accounting 118 Pall Mall St. James London SW1Y 5EA

The Blue Tangerine Charity

Trustees Report

For The Year Ended 31 March 2021

The Trustees present their report and financial statements for the period ended 31 March 2021. The financial statements have been prepared in accordance with accounting policies set out in note 1 to the accounts and comply with the Charity's trust deed.

Structure, Governance and Management

Governing Document

The Charity was set up on 17th August 2020 and is registered with the Charity Commission, registration number 1190900.

Appointment of Trustees

Trustee positions are approached personally or advertised for. We have a clear procedure for the recruitment of Trustees and appointment of Trustees are appointed by the Board of Trustees, which is confirmed at the Annual General Meeting, normally held in October. All Trustees are DBS checked in line with our safeguarding policies, and references are collected. All Trustees are supplied with appropriate information ahead of their considered application for Trusteeship, and are appointed in line with the charity's constitution.

Organisation, Structure and Process

The Board of Trustees meet every two months to fulfil their key role and function of overseeing and directing the affairs of the Charity, ensuring that it is well-run and delivering the charitable outcomes for which it is established. One of those meetings comprises of the 'Annual General Meeting' where Trustees review their overall strategy for the charity, review of previous year and set priorities for the following year. The Trustees entrust day to day management of the Charity to the 'Fundraising Lead' who delegates through the small staff team.

The Blue Tangerine Charity has two committees: The Blue Tangerine Café and The Blue Tangerine Community Farm.

Public Benefit Statement

In setting our programme each year we have regard to both the Charity Commission's general guidance on public benefit and prevention and relief of poverty for the public benefit. The Trustees always ensure that the programmes we undertake are in line with our charitable objectives and aims.

Charity Objectives

To act as a resource for young people with Special Educational Needs who attend The Blue Tangerine Federation schools by organising programmes of education, training and other activities through The Blue Tangerine Charity as a means of:

(a) Advancing the life and helping young people by developing their skills, capabilities to enable them to participation in society as independent, mature and responsible individuals;

(b) Advancing education;

(c) Relieving unemployment.

To work closely with the local community to provide more meaningful opportunities for our children with Special Educational Needs.

Results

The results for this year, as given in the Statement of Financial Activities, are considered satisfactory by the trustees, considering what is currently happening in the world of Covid.

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

The Blue Tangerine Café

Review of The Year

Despite the pandemic, over the past year we have been able to officially launch The Blue Tangerine Café. The Blue Tangerine Café is a mobile café run by pupils who attend one of the schools within The Blue Tangerine Federation. The Café will be attending the premises of local businesses on a regular basis and attend local community events. Although we have only been able to attend a limited number of events to-date due to the pandemic, there has been a high demand for bookings for when restrictions are lifted.

There are limited organisations that offer work experience placements for children with Special Educational Needs. Similarly, to all children, they should be given the opportunity to undertake a work experience placement to enable them to secure work opportunities in the future. The difference being that our children need a little bit longer to learn and gain the most from the opportunity. We therefore have identified the need to be able to provide our own work experience opportunities for our children. Hospitality is an industry that our children are able to thrive in. We have converted an old horsebox into a mobile café, which provides a solution to offer continuous work experience and opportunities to achieve accredited qualifications. Throughout the Café project, our young people will achieve a range of accredited qualifications, as well as transferable and employability skills that they will be able to utilise once they leave education to access opportunities as they enter our mainstream world.

At the end of 2020, we launched 'The Blue Tangerine Retail Range', a range of our uniquely created products including luxury hot chocolate, speciality teas and artisan coffees. Throughout the pandemic we needed to find an alternative income to continue funding the café project. We initially started selling our products via our dedicated online shop, however due to popular demand we have started supplying to local garden centres, farm shops and cafes.

The Blue Tangerine Café is grateful for the support of local businesses and organisations who have supported this project by purchasing products or having the café on their premises.

Plans for The Future

During the coming financial year, The Blue Tangerine Café hopes to raise sufficient funds to enable this project to be self-funding.

Already the café itself has lots of bookings for upcoming events, and we are looking forward to receiving more bookings. The Blue Tangerine Café is hoping to continue to build relationships with

local stockists including farm shops, garden centres, cafes and local businesses. Both avenues will continue to raise the profile of the charity and what it is aiming to achieve.

The Blue Tangerine Community Farm

Review of The Year

It is our goal to create a destination venue for our communities that in turn, facilitates our curriculum priorities of communication skills, functional skills and work-related learning and proactively enable our communities to see the abilities in people with a disability and improve our children's potential for gainful employment.

For many years it has been an aspiration to combine the land owned by St Luke's (one of the schools within The Blue Tangerine Federation), with the marvellous animals we already have, to create something that could not only benefit our children, but the wider community as well. In the past months, we shared this dream with our biggest supporters who agreed to support this project and work with us to make this possible. We have built a strong team of advisors and professionals, as such, 'The Community Farm' project was officially born.

We are in the very early stages of this project, working with local stakeholders to develop the plans with consideration of the local communities' needs and the schools requirements.

We are extremely grateful for the supporters who have donated the initial funding to this project which has allowed us to make a strong start.

Why a Community Farm?

- St Luke's School has a long history of caring for animals and maintaining their health and wellbeing, with regular industry checks and sustained veterinary care.
- Regular donations of food and bedding has kept costs low for the past five years, and the expectation is that we keep the farm venture as self-sustainable.
- We intend to increase the amount of farm animals on site to support our pupils within their learning and accreditations and be more attractive to visitors. As such, they will enable us to raise revenues that will support our animal care, therapeutic provision and work-related learning on site.
- We want to offer apprenticeship and traineeship opportunities for our children once they leave school and others with Special Educational Needs.
- To utilise the land to its full potential which can be used by the whole community.

Plans for The Future

The current target is to have The Blue Tangerine Community Farm open to the public by Summer 2023, and is estimated to cost within the region of £1.5million.

During the coming financial year, it is hoped that planning permission will be submitted and approved, and all plans finalised. To date it is hoped that within the community farm there will be an onsite café, farm shop, play area, pick-your-own and a wide variety of British farm animals. These facilities will be open to the general public, and other local schools and community groups.

Also within this financial year, we have identified a fundraising plan and anticipate our fundraising to be completely underway including a range of fundraising events and crowdfunding campaigns.

We are looking forward to working with our local community, businesses and funders to enable The Blue Tangerine Charity to achieve this goal – to create a destination venue whilst improving the lives and opportunities available to those with Special Educational Needs.

The report was approved by the Trustees and signed on its behalf by:-

A handwritten signature in black ink, appearing to read 'Rhea Dickman', written over a faint, light-colored rectangular stamp or watermark.

Rhea Dickman

Chair & Fundraising Lead

The Blue Tangerine Charity
Independent Examiner's report on the accounts
For the year ended 31 March 2021

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2021.

Responsibilities and basis of the report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the 2011 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 the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiners statement

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

1. Accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. The accounts do not accord with those records;
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.



.....
Rubina Anjum
MBA ACMA CGMA
Pyramid Point Limited
118 Pall Mall, St. James
London
SW1Y 5EA

20/01/2022

.....
Dated

Statement of Financial Activities

For The Year Ended 31 March 2021

	Notes	Unrestricted Funds	Restricted Funds	2021
Income from Endowments				
From:				
Donations and Legacies		-	60,833	60,833
Fundraising Events		-	-	-
Trading Income		852	-	852
Interest Received		1	-	1
Total		853	60,833	61,686
Expenditure On:				
Raising Funds		6,058	-	6,058
Charitable Activities		-	-	-
Total		6,058	-	6,058
Net Income / Expenditure		(5,205)	60,833	55,628
Transfer Between Funds		-	-	-
Reconciliation of Funds				
Total Funds Brought Forward		-	-	-
Total Funds Carried Forward		(5,205)	60,833	55,628

Statement of Financial Position

As At 31 March 2021

	Notes	2021
Fixed Assets		
Tangible assets	2	1,105
Assets Under Construction	3	2,884
Current Assets		
Funds Held By Custodian	4	53,276
Creditors: Amounts Falling Due Within One Year	5	1,637
Net Current Assets (Liabilities)		51,639
Total Assets less Current Liabilities		55,628
The Funds of the Charity		
Restricted Income Funds		60,833
Unrestricted Income Funds		<u>(5,205)</u>
Total Funds		<u>55,628</u>

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

Rhea Dickman

Chair & Trustee

Notes to the Financial Statements

For The Year Ended 31 March 2021

1. Accounting PoliciesBasis of Accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 2015)'. Financial reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

The Blue Tangerine Charity, Redbourn meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Tangible assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Plant & machinery	33% reducing balance
Office Equipment	33% reducing balance
Computer Equipment	33% reducing balance

2. Tangible assets

	Plant & Machinery	Office Equipment	Computer Equipment	Total
Cost or Valuation	At cost	At cost	At cost	
At 1 April 2020	-	-	-	-
Additions	493	577	588	1,658
At 31 March 2021	493	577	588	1,658
Depreciation				
At 1 April 2020	-	-	-	-
Charge for the period	164	192	196	553
At 31 March 2021	164	192	196	553
Net book value				
At 1 April 2020	-	-	-	-
At 31 March 2021	329	384	392	1,105

3. Assets Under Construction

The Blue Tangerine Charity has begun to spend funds to explore the viability of establishing the Community Farm. Funds spent towards this farm are being held on the Balance Sheet until which point either the farm is established, or the project is cancelled.

	Unrestricted Funds	Restricted Funds	2021
Surveys & Consultancy	-	2,884	2,884
	-	2,884	2,884

4. Funds Held By Custodian

Friends of St Luke's (charity number 1106427) received £61,686 in donations on behalf of the Blue Tangerine Charity. The Blue Tangerine Charity is a new charity which was first registered during the year. Expenditure of £8,410 from these funds, on behalf of the Blue Tangerine Charity, was administered by Friends of St Luke's during the year. The remaining balance of £53,276 is held in a bank account belonging to Friends of St Luke's. These monies will be passed over to the Blue Tangerine charity during the 2021-22 financial year.

The accounts note of Friends of St Luke's for the same period regarding Funds Held As Custodian reflects the same balance, however with different figures for Incoming (£58,969) and Outgoing (£5,693) Resources. These figures were calculated by totalling net receipts and spend from the bank account reviewed. However, some receipts within the banking were the net of further donations and expenses, which have been grossed up for the Statement of Financial Activities.

	Incoming Resources	Outgoing Resources	Balance at 31 March 2021
Funds Held As Custodian	61,686	8,410	53,276
	61,686	8,410	53,276

5. Creditors: Amounts Falling Due Within One Year

	Unrestricted Funds	Restricted Funds	2021
Accruals	1,637	-	1,637
	1,637	-	1,637