

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 Hoult-Allen (Chair)	Appointed 26 January 2022	
Chris Luff	Appointed 8 April 2021	
Clare Rudd	Appointed 8 April 2021	
Manda Sides	Appointed 17 December 2020	

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 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 sustain, heal and support well-being.

The centre piece of the accessible garden was a beautiful 20 ft hornbeam tree, encircled by a hand-raftered 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 stinging 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.

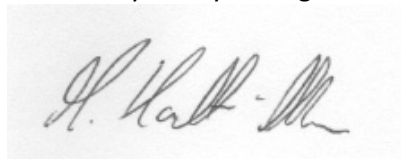
Financial Review

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.

A handwritten signature in dark ink, appearing to read 'M. Hoult-Allen', is written on a light-colored, slightly textured background.

Mark Hoult-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

A handwritten signature in dark ink, appearing to read 'Charlotte Zacharia', is written over a faint, light blue circular stamp or watermark.

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.

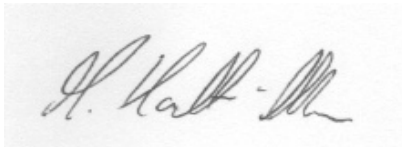
The Blue Tangerine Federation

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

<u>Expenditure area</u>	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.

7. Current Creditors

	Total 2023 £	Total 2022 £
Trade Creditors	0	0
Accruals	0	-1,440
Other Creditors	0	0
	0	-1,440

8. Long Term Creditors

	Total 2023 £	Total 2022 £
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 fnds	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.