

BRIGHTVIEW FARM
ANNUAL REPORT AND ACCOUNTS
YEAR ENDED 31st MARCH 2024

NORTHFIELD MANAGEMENT SERVICES LIMITED

Accountants

Cart Lodge, Harps Farm
Bedlars Green
Great Hallingbury
Bishops Stortford
CM22 7TL

BRIGHTVIEW FARM

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ANNUAL REPORT AND ACCOUNTS

YEAR ENDED 31st MARCH 2024

Registered Charity Number 1204085

Trustees:

Jean Rolfe
Dorli-Mary Newbery
Cassandra Stone

Registered Address:

Northfield Management Services Limited
Accountants
Cart Lodge, Harps Farm
Bedlars Green
Great Hallingbury
Bishops Stortford
CM22 7TL

**REPORT OF THE TRUSTEES
YEAR ENDED 31st MARCH 2024****TRUSTEES**

Trustees who served during the year and held office at 31st March 2024 were:

Jean Rolfe
Dorli-Mary Newbery
Cassandra Stone

The Trustees present their report along with the financial statements of the charity for the year ended 31st December 2023. The financial statements have been prepared in accordance with the accounting policies set out on page 6 and comply with the charity's deed, the Charities Act 2011 and the 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 1st January 2015).

OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT

The purpose of the trust is to make grants to other charitable organisations which cover a wide range of charitable areas. The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the trust's grant making policy for the year.

TRUSTEES' RESPONSIBILITIES

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the trust and of its financial activities for that period.

In preparing those financial statements, the trustees should follow best practice and:

- a) Select suitable accounting policies and then apply them consistently;
- b) Observe the methods and principles in the Charities SORP;
- c) Make judgements and estimates that are reasonable and prudent;
- d) State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the accounts; and;
- e) Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the trust will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the trust and to enable them to ensure that the financial statements comply with the requirements of the Charities Act 2011. They are also responsible for safeguarding the assets of the trust, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

REVIEW OF THE YEAR

During the year the trustees considered applications for donations and grants to other charitable institutions, which operate both in the United Kingdom and overseas.

Income was derived from donations. The trust does not participate for its own benefit in any form of fund raising activities.

During the course of the year, donations or grants totalling £36,395 were made to other charitable organisations. Details of institutions benefiting are shown on page 7.

ASSETS

As will be seen from the Balance Sheet, which appears on page 4, net assets amounted to £8,629

Signed on behalf of the Trustees on 28th May 2024

Jean Rolfe

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
OF BRIGHTVIEW FARM**

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I report on the accounts of the Brightview Farm for the year ended 31st December 2023, which are set out on pages 4 to 7.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Respective responsibilities of trustees and examiner

As the charity trustees you are responsible for the preparation of accounts; you consider that the audit requirement of section 144(2) of the Charities Act 2011 ('the Act') does not apply and that an independent examination is needed.

It is my responsibility to examine the accounts under section 145 of the Act : to follow the procedures specified in the General Directions given by the Charity Commissioners under section 145(5)(b) of the Act; and; to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioner. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with s130 of the Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

J N Cooper ACCA
Northfield Management Services Limited
Cart Lodge, Harps Farm
Bedlars Green, Great Hallingbury
CM22 7TL

BALANCE SHEET AS AT 31st MARCH 2024

		2024 £
FIXED ASSETS		
Fixed Assets		-
CURRENT ASSETS		
Stock	825	
Cash at bank	8,764	

CURRENT LIABILITIES		
falling due within one year		
Accountancy fees	960	
Accrued expenses	0	

	960	

NET CURRENT ASSETS		8,629

NET ASSETS		8,629
		=====
TOTAL UNRESTRICTED FUNDS,	page 5	4,761
		=====

NOTE: The trustees have power, at their discretion, to apply all or any part of the Capital of the trust for the charitable objects of the trust.

Approved and Signed on behalf of the Trustees on 28th May 2024

Jean Rolfe

Dorli-Mary Newbery

YEAR ENDED 31st MARCH 2024
STATEMENT OF FINANCIAL ACTIVITIES

		2024 £
INCOME		
Donations		36,395
Bank interest		-

		36,395
EXPENDITURE		
Charitable activities		
Livestock costs	428	
Telephone and computer	867	
Training costs	972	
Rent and rates	340	
Maintenance	22,892	
General expenses	1,302	
Professional fees	4,832	

	31,634	

		31,634

NET SURPLUS OF THE YEAR		4,761
Unrealised gains/losses on revaluation of investments (note 2)		0

Net movement of funds for the year		4,761
Funds at start of the year		0

BALANCE OF FUNDS,	page 4	4,761
		=====

YEAR ENDED 31st MARCH 2024
NOTES TO THE ACCOUNTS

1 ACCOUNTING POLICIES

- (a) Accounts are prepared under the historical cost convention, as modified by the valuation of investments at accounting dates, and in accordance with the 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) and the Charities Act 2011.

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

- (c) Accounts are drawn up on the accruals basis with expenditure recognised as soon as there is a legal or constructive obligation committing to that expenditure. Investment income is recognised only when received.

- (d) Realised and unrealised gains or losses on investments are recognised in the Statement of Financial Activities.

2 TRUSTEES EXPENSES

The trustees have charged expenses this year of £Nil. No remuneration or other benefits are paid to trustees.