

PENNINE LANCASHIRE COMMUNITY FARM
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR
THE YEAR ENDED MARCH 31 2016

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**PENNINE LANCASHIRE COMMUNITY FARM
ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED MARCH 31 2016**



TRUSTEES

Mr Paul Barnes	(appointed June 2015)
Mr Rupali Begum	(resigned June 2015)
Ms Elaine Butt	(resigned December 2015)
Mr John Cunningham	
Mrs Pat Drain	(resigned September 2015)
Ms Bea Foster	
Mr Barry Heys	Appointed June 2015
Mr Andrew Hitchon	
Mrs Rasheda Khanom-Miah	(resigned June 2015)
Mrs Winston McIntosh	
Mr Mark Pinnington	(resigned June 2015)
Ms Lenora Priestley	
Mr David Stead	(appointed June 2015)
Mr Andy Wild	
Mr Shaun Windle	
Mrs Jane Wood	

OFFICE HOLDERS

Chair	Ms Lenora Priestley
Treasurer	Mr Shaun Windle
Secretary	Mr Andrew Hitchon

KEY STAFF

Manager	James Horsford
Operational Manager	Helen Clark
Operational Manager	Edward Milne

REGISTERD ADDRESS

The Port Cabin
March Street
Burnely
Lancashire BB12 0BU

**ACCOUNTS &
INDEPENDENT EXAMINERS**

Chittenden Horley Ltd
Chartered Accountants
456 Chester Road
Old Trafford
Manchester M16 9HD

BANKERS

Co-operative bank Plc
Skelmesdale
PO Box 250

The trustees present their annual report together with the financial statements of the charity for the year ended March 31 2016.

REPORTING FRAMEWORK

The financial statements comply with the Charities Act 2011, the Charity's constitution, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015), referred to as the Charities SORP (FRS 102).

OBJECTIVES AND ACTIVITIES

Charitable objects

The objectives of the Charity are:

- a) To advance the education primarily but not exclusively of the residents of East Lancashire in the areas of agriculture, conservation, country life and related subjects.
- b) To provide facilities for recreation and other leisure-time occupation in the interests of social welfare through the provision of activities and open space with the object of improving the conditions of life for the said inhabitants, particularly those who have need by reason of their youth, age, infirmity or disability, poverty or social or economic circumstances.

In order to deliver these objectives, we have a range of projects which focus on three areas:

- Social Inclusion
- Community Cohesion
- Education

Activities

This year we have many reasons to celebrate:

- We celebrated the completion of the next stage of Stoneyholme Nursery's outdoor music / kitchen play area, which has benefited over 70 children this year alone. This project involved a number of our volunteers learning and taking part in new woodworking and craft skills.
- Our Gardening Services social enterprise project continue to provides an opportunity for a range of long-term volunteers to go out on real private and commercial jobs, undertaking a range of tasks. One customer said: "Thank you very much for helping to get our garden growing in the right direction. You all worked tremendously and have done a fantastic job."
- The Get Grubby Out of School Project continues to flourish with new children / young people continuing to attend and take part in a wide range of activities based on and around the outdoors. One child recently undertaking a video said the best thing about the project was how "different people get to be together and learn new things about nature."
- The new monitoring system (re: the Step Program) is now well established, providing essential information concerning the three key outcomes of improved mental wellbeing, physical health and sense of cohesion.

Volunteers

We have been extremely grateful for the ongoing support of our dedicated week-in-week-out volunteers, in respect to which the following points can be highlighted:

- The charity has really benefited this year from the leadership and wisdom provided by Lenora Priestley as we make many changes and set clear targets going forward;
- The board has welcomed new trustees like David Stead, who bring years of business / management expertise to the charity as this essential time;
- We have also been grateful to welcome back Paul Barnes onto the board, who brings a wide range of skills and knowledge around special needs, farming, health and safety, etc.;
- Overall, we continue to see over 35 regular week-in-week-out volunteers with a wide range of skills from a variety of circumstances, without whom the simple reality is we could not operate the charity.

Public benefit

In planning our activities for the year, the trustees were mindful of the Charity Commission guidance on public benefit.

ACHIEVEMENTS AND PERFORMAMNCE

Brief Project Update

“Step Program” Over the last twelve months we have seen the full implementation of the Step Program with the following headline results showing 96% recorded improvement in one or more areas and that 18 went on into open employment. The details are as follows:

- 87 individuals (including 64 new individuals) entered Step One – Eco Therapy. This represents individuals with disabilities, mental health difficulties, substance abuse history, the long-term unemployed, all cultures, backgrounds, etc. 70 were able to complete the before and after questionnaires, highlighting the following information (please see additional Step Program report for more detail):
 - 85% reported a sense of improved mental health wellbeing with the highest showing a 200% improvement;
 - 80% reported a sense of improved social cohesion with the highest showing a 173% improvement;
 - 74% reported a sense of improved physical health with the highest showing a 133% improvement;
- 71 individuals went on to complete some aspect of Step Two - Training and Enablement, with 163 individual qualifications achieved, noting that for 79% it represented their first qualification.
- 36 individuals went on to play a role within Step Three - “Gardening Services”. This has provided real life job experience opportunities on over 15 independent jobs, including private homes, other community projects, care homes, and a large scale renovation project. Finally, 18 of these individuals have now gone onto employment, giving us a 50% success rate in terms of direct route into employment.

“The Chilli Club” project continues to provide the opportunity for over 142 individuals and family units to grow their own produce in small manageable plots. This represents a key service to the BME community, in particular the Bangladeshi and Pakistani communities that surround March Street Community Gardens and who represent over 80% of the 142 individuals. Although it continues to prove challenging to measure quantitative outcomes, we have recorded many more examples of personal stories reflecting the benefits of the project in terms of improved mental and physical wellbeing and sense of cohesion. One elderly Asian lady recently explained the importance of her small 8ft by 4ft growing plot to her and her family to a visitor in broken English:

“It helps me with my head...it gets me out in the sunshine talking to other people...all my family benefit. “

“Community Groups”

PLCF continues to provide a number of opportunities for community groups to be involved in our activities alongside our main projects. These include:

- *School Programs* - working with 71 children from local schools, either for regular activities or one-off visits according to school and learner needs;
- *YOT* – we have continued to work with the Youth Offending Team, working with 16 individuals over the last twelve months to help them move forward in life;
- *Corporate Action Days* – working with 3 organisations and 30 individuals. We consistently get extremely positive feedback from these days of involvement and are currently working with Business in the Community to look at how to develop this opportunity.
- *Get Grubby After School and Saturday Kitchen Programs* – following a successful Children in Need application we have recently recommenced our Get Grubby Program, which has been instantly welcomed by 51 children / young people of the community.

FINANCIAL REVIEW

Overview

We had a deficit, after transfers, on unrestricted funds of £21,149. This reflects the continuing difficult financial climate. During the year we had to reduce our staffing levels and work hard to maintain a meaningful level of activity. We are committed to securing new sources of funding to continue to develop our work and were successful with a number of funding bids during the year, especially to Children in Need and MIND.

Risk management

We have considered the risks facing the charity, financial and otherwise, and put in place appropriate policies to mitigate those risks.

Principal funding sources

Over the last year we have been extremely grateful for the large number of independent funding agencies that have supported and enabled the work of Pennine Lancashire Community Farm, including Tudor Trust (who have supported the charity for over eight years), Esmée Fairbairn Foundation, Children in Need, East Lancashire Clinical Commissioning Group, Lottery funding via MIND, Burnley Football Club and the Duchy of Lancaster. Without the support of these organisations we simply would not be able to provide key PLCF services and many thanks are owed to each and every one.

Investment policy and review

We do not have any long term investments. Any surplus funds are placed on deposit with a UK clearing bank as appropriate.

Reserves

As Trustees we have considered what the appropriate level of free reserves (unrestricted funds not invested in fixed assets or otherwise designated) the Charity should have. We have set the policy of having three months operating costs plus sufficient resources to meet the costs of winding up the Charity if this was necessary, which would give a figure of £39,646.

At the year end the Charity had free reserves of £49,002 but we believe that we may need to invest some of these reserves in supporting our ongoing work and to develop new projects.

FUTURE PLANS

As part of a governance initiative Pennine Lancashire Community Farm is currently going through a review. To date the following priorities have been identified:

- An overall vision of moving people along the process at a more efficient speed, acknowledging that for many individuals coming into the program it effectively becomes a supportive nest, which is positive, though at some point the bird must fly. Using this analogy, we are looking at getting the chick to a point of flying quicker through an active development process.
- Within the present context, we need to build community cohesion, particularly in areas of diverse communities such as the Daneshouse / Stoneyholme Ward. It is essential we keep a clear focus and develop projects to respond to these challenges, in particular supporting and protecting as much as possible the vulnerable groups within the communities, including women and children.
- Enhancing and enabling a broader more reflective monitoring system that not only works for the Step Program but also for the Chilli Club, community members and ongoing volunteers.
- While we recognise there will always be ongoing challenges in terms of obtaining funding and ensuring sustainability the priority is to develop / obtain opportunities that enable the charity to move away from year on year funding to a longer term sustainable model.
- Continuing a process of development and enhancement in respect to the Board of Trustees, including maintaining healthy numbers, increasing regular board attendance, understanding responsibilities, etc.

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing Document

The Charity is constituted as an association and is governed by its constitution which was adopted April 2 2009 and amended June 25 2014. This constitution replaced an earlier one dated November 22 2002. The Charity was registered with the Charity Commission on February 21 2011.

Membership

Membership is open to individuals who are interested in furthering the work of the Charity and have paid any annual subscription as laid down by the Executive. Members over the age of 18 are referred to as full members and have one vote each. Members under the age of 18 are referred to as junior members and do not have a vote.

Membership is also open to any body corporate or unincorporated association which is interested in furthering the work of the Charity and has paid any annual subscription and are referred to as member organisations. Member organisations appoint a representative to attend meetings and vote.

Appointment of Trustees

The Trustees, who are known collectively as the Executive Committee, are appointed annually by the members at the annual general meeting as follows:

- The honorary officers: Chair, Secretary and Treasurer (all of whom are limited to three consecutive years).
- Between four and ten other trustees.

In addition, the Executive Committee may co-opt up to three additional trustees who hold office until the next AGM.

Trustee induction and training

All trustees are supported in the following manner:

- On joining as a trustee all trustees receive an up to date induction pack including essential documents like business plan, constitution, latest accounts, minutes of last board meeting etc.
- All trustees are encouraged to attend a range of trustee training provided by support agencies / relevant bodies e.g. Burnley Pendle and Rossendale Council for Voluntary Services.
- Existing trustees are encouraged to mentor new trustees into the role as a trustee.

Organisation

The Executive Committee, which must not be less than seven members (including the honorary officers), administers the Charity and meets as necessary. The day to day operations of the Charity are the responsibility of the James Horsford (Manager), to whom the Trustees have delegated authority for operational matters including finance, employment and artistic development, within the overall strategy agreed by the Board.

Co-operation with other organisations/charities

This year we have maintained and enhanced our partnerships with wide range of private, public and voluntary sector organisations who both refer individuals to us for support, provide similar services and support us in our active public profile.

Furthermore, we have started working with a range of partners in terms of larger financial projects, particularly in respect to the European Social Funding coming into the area. We have also started to enhance our partnership with a number of business in terms of skills share partnerships, etc.

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the charities and of the surplus or deficit of the charity for that period. In preparing those financial statements the Trustees have:

- selected suitable accounting policies and applied them consistently
- made judgements and estimates that are reasonable and prudent
- stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepared the financial statements on the going concern basis

The Trustees are responsible for keeping records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charity Act 2011. They are also responsible for safeguarding the assets of the company and hence for taking steps for the prevention and detection of fraud and other irregularities.

APPROVAL

Approved by the Board of Trustees and signed on its behalf by:

– Trustee

Date:

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF PENNINE LANCASHIRE COMMUNITY FARM
ON THE UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2016**

I report on the accounts of the charity for the year ended March 31 2016 which consist of the Statement of Financial Activities, the Balance Sheet, cashflow statement and the related notes.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- 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 Commission. 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 seeking 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

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015

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

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave 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.

Peter Smith BA FCA DChA

Chittenden Horley Ltd
Chartered Accountants: Charity Specialists

456 Chester Road
Old Trafford
Manchester
M16 9HD

Date:



PENNINE LANCASHIRE COMMUNITY FARM
STATEMENT OF FINANCIAL ACTIVITIES (including the income and expenditure account)
FOR THE YEAR ENDED MARCH 31 2016



	Notes	Unrestricted Funds £	Restricted Funds £	Total 2016 £	Total 2015 £
Incoming resources from generated funds:					
Donations	2	22,500	-	22,500	51,358
Charitable activities	3	24,039	60,304	84,343	95,950
Investment income - bank interest		-	-	-	177
TOTAL INCOME		<u>46,539</u>	<u>60,304</u>	<u>106,843</u>	<u>147,485</u>
EXPENDITURE					
Expenditure on charitable activities	4	69,296	53,399	122,695	158,239
TOTAL EXPENDITURE		<u>69,296</u>	<u>53,399</u>	<u>122,695</u>	<u>158,239</u>
NET INCOME/(EXPENDITURE) BEFORE TRANSFERS					
		(22,757)	6,905	(15,852)	(10,754)
Transfers between funds		<u>1,608</u>	<u>(1,608)</u>	<u>-</u>	<u>-</u>
NET MOVEMENT IN FUNDS		(21,149)	5,297	(15,852)	(10,754)
TOTAL FUNDS BROUGHT FORWARD		<u>83,488</u>	<u>24,442</u>	<u>107,930</u>	<u>118,684</u>
TOTAL FUNDS CARRIED FORWARD	10	<u><u>62,339</u></u>	<u><u>29,739</u></u>	<u><u>92,078</u></u>	<u><u>107,930</u></u>

The notes on pages 11 to 17 form part of these financial statements.

**PENNINE LANCASHIRE COMMUNITY FARM
BALANCE SHEET
AS AT MARCH 31 2016**



	Notes	2016 £	2016 £	2015 £	2015 £
FIXED ASSETS					
Tangible Assets	7		13,337		24,097
CURRENT ASSETS					
Debtors	8	14,143		13,167	
Cash at Bank and in Hand		<u>76,166</u>		<u>106,821</u>	
		90,309		119,988	
CREDITORS					
Amounts falling due in one year	9		<u>11,568</u>		<u>36,155</u>
NET CURRENT ASSETS			<u>78,741</u>		<u>83,833</u>
NET ASSETS			<u><u>92,078</u></u>		<u><u>107,930</u></u>
FUNDS					
Unrestricted	10		62,339		83,488
Restricted	10		<u>29,739</u>		<u>24,442</u>
TOTAL FUNDS			<u><u>92,078</u></u>		<u><u>107,930</u></u>

The notes on pages 11 to 17 form part of these financial statements.

Approved by the Board and authorised for issue on:

And signed on their behalf by:

- Trustee

**PENNINE LANCASHIRE COMMUNITY FARM
STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED MARCH 31 2016**



		2016	2015
	notes	£	£
Cash used in operating activities	16	<u>(30,655)</u>	<u>20,610</u>
Cashflows from investing activities			
Purchase of tangible fixed assets		-	-
Proceeds of sale of fixed assets		<u>-</u>	<u>-</u>
Cash provided by/(used in) investing activities		<u>-</u>	<u>-</u>
Cashflows from financing activities			
Proceeds from new borrowings		-	-
Repayment of borrowing		<u>-</u>	<u>-</u>
Cash used in financing activities		<u>-</u>	<u>-</u>
Increase/(decrease) in cash & cash equivalents in the year		(30,655)	20,610
Cash and cash equivalents brought forward		106,821	86,211
Cash and cash equivalents carried forward		<u>76,166</u>	<u>106,821</u>
Cash and cash equivalents consist of:			
Cash at bank and in hand		76,166	106,821
		<u>76,166</u>	<u>106,821</u>

The notes on pages 11 to 17 form part of these financial statements.

1 ACCOUNTING POLICIES

Basis of preparation

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The charity constitutes a public benefit entity as defined by FRS102.

Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts the trustees considered whether in applying the accounting policies required by FRS102 and Charities SORP FRS102 no restatements were required.

Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. The following applies to particular types of income:

Grants, whether of a capital or revenue nature, are recognised when the charity has entitlement to the funds, any performance conditions have been met and it is probable that the income will be received.

Donations from individuals and other bodies (not being of the nature of a grant) are recognised when receivable.

Earned income is measured at the fair value of the consideration received or receivable for services and goods supplied, net of discounts.

Deferred income

Income is only deferred and included in creditors when:

- The income relates to a future accounting period
- A sales invoice has been raised ahead of the work being carried out and there is no contractual entitlement to the income until the work has been done
- Not all the terms and conditions of the grant have been met, including the incurring of expenditure and the grant conditions are such that unspent grant must be refunded

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Costs of raising funds including those associated with fundraising activities, managing investments and commercial trading by the subsidiary company.

Charitable activities costs of undertaking the work of the charity.

The charity is not registered for VAT and cannot recover any input tax charged. Costs are stated inclusive of VAT were charged.

Allocation of support costs

Support costs are those functions which assist the work of the charity either by supporting the delivery of charitable activities or by supporting the generation of funds. They include property costs, back office functions, staff costs and professional fees and are allocated to charitable expenditure in full.

1 ACCOUNTING POLICIES (continued)

Tangible fixed assets and depreciation

Individual fixed assets costing more than £500 are capitalised at cost and are depreciated over their estimated useful lives on a straight line basis as set out below.

Depreciation rates are as follows:

Plant & machinery	25% straight line
Community gardens	20% straight line
Equipment	15% reducing balance

Debtors

Trade and other debtors are recognised at the settlement amount due and prepayments are valued at the amount prepaid.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

Financial instruments

The charity has only basic financial instruments which are initially recorded at cost, and subsequently measured at their settlement value.

2016			2015		
Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
£	£	£	£	£	£

2 DONATIONS

Revenue Grants:

Tudor Trust	22,500	-	22,500	30,000	-	30,000
Garfield Weston	-	-	-	10,000	-	10,000
Sobell Foundation	-	-	-	5,000	-	5,000
Truemark Trust	-	-	-	2,000	-	2,000
David Soloman Charitable Trust	-	-	-	2,000	-	2,000
Bothwell Charitable Trust	-	-	-	1,000	-	1,000
Jill Franklin Trust	-	-	-	500	-	500
Donations	-	-	-	858	-	858
	<u>22,500</u>	<u>-</u>	<u>22,500</u>	<u>51,358</u>	<u>-</u>	<u>51,358</u>

3 INCOME FROM CHARITABLE ACTIVITIES

Project grants

Esmeé Fairbain	-	21,699	21,699	-	21,699	21,699
Warburtons	-	-	-	-	9,999	9,999
CCG	-	12,776	12,776	-	16,562	16,562
Children in Need	-	7,184	7,184	-	-	-
MIND	-	14,588	14,588	-	-	-
Big Tree Plant	-	-	-	-	960	960
Together Service	-	1,472	1,472	-	5,000	5,000
WEA Learning Together	-	2,585	2,585	-	10,444	10,444
Lancashire Environmental Fund	-	-	-	-	12,091	12,091
	<u>-</u>	<u>60,304</u>	<u>60,304</u>	<u>-</u>	<u>76,755</u>	<u>76,755</u>

Fees

Green Dreams	-	-	-	961	-	961
JHP Group/Learn Direct	9,620	-	9,620	8,089	-	8,089
School sessions	1,950	-	1,950	650	-	650
Gardening sessions	7,072	-	7,072	7,015	-	7,015
Other income	5,397	-	5,397	2,480	-	2,480
	<u>24,039</u>	<u>-</u>	<u>24,039</u>	<u>19,195</u>	<u>-</u>	<u>19,195</u>
Total	<u>24,039</u>	<u>60,304</u>	<u>84,343</u>	<u>19,195</u>	<u>76,755</u>	<u>95,950</u>

	2016			2015		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
4 CHARITABLE EXPENDITURE						
Direct costs						
Staff costs	41,082	40,315	81,397	4,992	87,151	92,143
Freelance staff	3,818	5,955	9,773	6,849	-	6,849
Other operational costs	4,259	3,539	7,798	2,645	13,281	15,926
Transport	991	2,096	3,087	3,499	1,534	5,033
Equipment	1,294	63	1,357	4,272	601	4,873
Marketing and publicity	36	179	215	2,180	110	2,290
Depreciation	10,760	-	10,760	20,959	-	20,959
Premises costs	1,424	-	1,424	592	-	592
Support and governance costs						
Insurance	2,502	-	2,502	1,600	-	1,600
Payroll bureau cost	-	-	-	1,413	-	1,413
Office costs & other costs	2,068	-	2,068	1,726	-	1,726
Professional fees	2,314	-	2,314	4,835	-	4,835
Charged to restricted funds	(1,252)	1,252	-	(1,305)	1,305	-
	<u>69,296</u>	<u>53,399</u>	<u>122,695</u>	<u>54,257</u>	<u>103,982</u>	<u>158,239</u>

5 NET INCOMING RESOURCES AFTER TRANSFERS

This is stated after charging/(crediting):

Accountant/Independent examiner's fees

Report

Accountancy

Depreciation charged on fixed assets

Trustees' remuneration & expenses

2016

£

720

1,594

10,760

-

-

2015

£

720

1,628

20,959

-

-

6 STAFF INFORMATION

a Staff costs

Salaries and wages

Employer's NI contributions

77,218

4,179

81,397

88,828

3,315

92,143

No employees earned more than £60,000 pa in either year

b Key management personal

The key management personal comprise the trustees and principle staff as set out on page 1. The trustees do not receive any remuneration for their services.

Employment benefits principle staff

51,102

46,116

c Average number of employees

The average number of employees was as follows:-

Charitable

Administration

number

7

1

8

number

8

1

9

7 TANGIBLE FIXED ASSETS

	Plant & Machinery	Community Garden	Equipment	Total
Cost	£	£	£	£
As at April 1 2015	8,859	91,793	2,951	103,603
As at March 31 2016	<u>8,859</u>	<u>91,793</u>	<u>2,951</u>	<u>103,603</u>
Depreciation				
As at April 1 2015	7,709	69,764	2,033	79,506
Provided	465	10,099	196	10,760
As at March 31 2016	<u>8,174</u>	<u>79,863</u>	<u>2,229</u>	<u>90,266</u>
Net Book Value				
As at March 31 2016	<u><u>685</u></u>	<u><u>11,930</u></u>	<u><u>722</u></u>	<u><u>13,337</u></u>
As at March 31 2015	<u><u>1,150</u></u>	<u><u>22,029</u></u>	<u><u>918</u></u>	<u><u>24,097</u></u>

	2016	2015
	£	£
8 DEBTORS		
Income receivable	12,618	11,702
Prepayments	1,275	1,215
Other debtors	250	250
	<u>14,143</u>	<u>13,167</u>

9 CREDITORS falling due within one year

Accruals	11,022	12,954
Deferred income	-	22,500
Social security and other taxes	546	699
Other creditors	-	2
	<u>11,568</u>	<u>36,155</u>

10 STATEMENT OF FUNDS

	Balance 01/04/2015	Income	Expenditure	Transfer	Balance 31/03/2016
	£	£	£	£	£
Unrestricted Funds:					
General fund	83,488	46,539	(69,296)	1,608	62,339
	<u>83,488</u>	<u>46,539</u>	<u>(69,296)</u>	<u>1,608</u>	<u>62,339</u>
Restricted Funds:					
Esmeé Fairbairn	21,857	21,699	(22,085)	-	21,471
Warburtons	373	-	-	(373)	-
Clinical Commissioning Group	935	12,776	(13,753)	42	-
Children in Need	-	7,184	(6,345)	-	839
MIND	-	14,588	(7,159)	-	7,429
Together in Service	-	1,472	(1,472)	-	-
WEA Learning Together	-	2,585	(2,585)	-	-
Aiming High - capital	1,277	-	-	(1,277)	-
	<u>24,442</u>	<u>60,304</u>	<u>(53,399)</u>	<u>(1,608)</u>	<u>29,739</u>
Total Funds	<u><u>107,930</u></u>	<u><u>106,843</u></u>	<u><u>(122,695)</u></u>	<u><u>-</u></u>	<u><u>92,078</u></u>

Transfers

Transfers have been made where the Trustees have determined that the original aims of the funding have been met and the grantors have no continuing claims on the monies and the funds can be applied to the general purposes.

Restricted funds

Esmeé Fairbairn	To provide a programme of Eco Therapy activities targeted towards adults with disability
Children in Need	To provide continued get grubby holiday sessions.
MIND	To continue run peer to peer support project.

These funds are expected to be utilised in 2016/17.

11 ANALYSIS OF COMPANY NET ASSETS BETWEEN FUNDS

Fund balances at March 31 2016 are represented by:-

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Tangible fixed assets	13,337	-	13,337
Current assets	60,570	29,739	90,309
Current liabilities	(11,568)	-	(11,568)
	<u>62,339</u>	<u>29,739</u>	<u>92,078</u>

12 CONSTITUTION

The Company is limited by guarantee and does not have a share capital. In the event of the Company being wound up the members are committed to contributing £1 each.

13 TAXATION

The Company is a registered charity and is entitled to claim annual exemption from UK corporation tax.

14 CAPITAL COMMITMENTS

There were no capital commitments authorised and contracted for at the end of the year (2015 £Nil).

15 PRIOR YEAR ADJUSTMENT

The unrestricted funds brought forward and the income in the 2014/15 have been restated by an increase in income of £4,474 which was omitted in error last year.

16 RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASHFLOW FROM OPERATING ACTIVITIES

	2015	2014
	£	£
Net income/(expenditure)	(15,852)	(10,754)
Add back depreciation	10,760	20,959
Deduct interest income shown in investing activities	-	-
Deduct profit/add back losses on disposals of FA	-	-
Decrease/(increase) in debtors	(976)	12,443
Increase/(decrease) in creditors	(24,587)	(2,038)
Net cash generated from/(used in) operating activities	(30,655)	20,610