

Registered number
2526443

Charity Number 1002365

LITTORAL PROJECTS ENVIRONMENT

Report and Accounts

31 March 2024



Whiteside and Davies
Chartered Certified Accountants
158 Cromwell Road
Salford M6 6DE

LITTORAL PROJECTS ENVIRONMENT
Company Information

Directors

Celia Larner
Jacqueline Mary Ford

Registered number

2526443

Charity number

1002365

Trustees

J M Ford
A.E Dennis (appointed 27/09/2022)
C Larner

Secretary

C Larner

Accountants

Whiteside and Davies
Chartered Certified Accountants and Registered Auditors
158 Cromwell Road
Salford
Manchester
M6 6DE

Bankers

The Royal Bank of Scotland
36 St Andrew Square
Edinburgh

CAF Bank
Kings Mill
West Malling
Kent
ME19 4TA

Registered office

42 Lodge Mill
Turn Village
Bury
BL0 ORW
LA22 9JB

LITTORAL PROJECTS ENVIRONMENT

Registered number: 2526443

Directors' Report

The directors present their report and accounts for the year ended 31 March 2024.

Principal activities

The company's principal activity during the year continued to be the running of the Merz Barn Cylinders Estate

Directors

The following persons served as directors during the year:

Celia Larner
Jacqueline Mary Ford

Small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 19 December 2024 and signed on its behalf.

Ms Celia Larner
Director

LITTORAL PROJECTS ENVIRONMENT
Profit and Loss Account
for the year ended 31 March 2024

	2024	2023
	£	£
Turnover	-	13,717
Administrative expenses	(16,389)	(31,113)
Operating loss	<u>(16,389)</u>	<u>(17,396)</u>
Profit on the disposal of tangible fixed assets	28,162	-
Interest receivable	7	4
Profit/(loss) before taxation	<u>11,780</u>	<u>(17,392)</u>
Tax on profit/(loss)	-	-
Profit/(loss) for the financial year	<u>11,780</u>	<u>(17,392)</u>

LITTORAL PROJECTS ENVIRONMENT

Registered number: 2526443

Balance Sheet

as at 31 March 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	3	154,972	155,972
Current assets			
Debtors	4	12,000	12,000
Cash at bank and in hand		29,227	16,447
		<u>41,227</u>	<u>28,447</u>
Creditors: amounts falling due within one year	5	(71,012)	(71,012)
Net current liabilities		<u>(29,785)</u>	<u>(42,565)</u>
Total assets less current liabilities		<u>125,187</u>	<u>113,407</u>
Creditors: amounts falling due after more than one year	6	(85,000)	(85,000)
Net assets		<u>40,187</u>	<u>28,407</u>
Capital and reserves			
Profit and loss account		40,187	28,407
Shareholders' funds		<u>40,187</u>	<u>28,407</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Ms Celia Larner

Director

Approved by the board on 19 December 2024

LITTORAL PROJECTS ENVIRONMENT
Statement of Changes in Equity
for the year ended 31 March 2024

	Share capital	Share premium	Re- valuation reserve	Profit and loss account	Total
	£	£	£	£	£
At 1 April 2022	-	-	-	45,799	45,799
Loss for the financial year				(17,392)	(17,392)
At 31 March 2023	<u>-</u>	<u>-</u>	<u>-</u>	<u>28,407</u>	<u>28,407</u>
At 1 April 2023	-	-	-	28,407	28,407
Profit for the financial year				11,780	11,780
At 31 March 2024	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,187</u>	<u>40,187</u>

LITTORAL PROJECTS ENVIRONMENT
Notes to the Accounts
for the year ended 31 March 2024

1 Accounting policies

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

2 Employees

	2024	2023
	Number	Number
Average number of persons employed by the company	<u>3</u>	<u>3</u>

LITTORAL PROJECTS ENVIRONMENT
Notes to the Accounts
for the year ended 31 March 2024

3 Tangible fixed assets

	Land and buildings £
Cost	
At 1 April 2023	155,972
Disposals	<u>(1,000)</u>
At 31 March 2024	<u>154,972</u>
Depreciation	
At 31 March 2024	<u>-</u>
Net book value	
At 31 March 2024	<u>154,972</u>
At 31 March 2023	<u>155,972</u>

all fixed assets are used for direct charitable purposes.
The land and buildings were valued at around £251,000
As they consist of sites with artistic environmental
and agricultural importance, they are subject to planning restrictions
the properties have been stated at cost.

4 Debtors	2024 £	2023 £
Trade debtors	12,000	12,000
various paintings were donated to the charity in a prior year to help raise funds for various projects The trustees estimate the value of the remaining paintings to be in the region of £12,000		
5 Creditors: amounts falling due within one year	2024 £	2023 £
Other creditors	<u>71,012</u>	<u>71,012</u>
6 Creditors: amounts falling due after one year	2024 £	2023 £
Other creditors	<u>85,000</u>	<u>85,000</u>

6a The company is limited by guarantee and has no share capital.

7 Other information

LITTORAL PROJECTS ENVIRONMENT is a private company limited by guarantee and incorporated in England. Its registered office is:

42 Lodge Mill
Turn Village
Bury
BL0 ORW

LITTORAL PROJECTS ENVIRONMENT

Detailed profit and loss account for the year ended 31 March 2024

This schedule does not form part of the statutory accounts

	2024	2023
	£	£
Sales	-	13,717
Administrative expenses	(16,389)	(31,113)
Operating loss	<u>(16,389)</u>	<u>(17,396)</u>
Profit on the disposal of tangible fixed assets	28,162	-
Interest receivable	7	4
Profit/(loss) before tax	<u>11,780</u>	<u>(17,392)</u>

LITTORAL PROJECTS ENVIRONMENT

Detailed profit and loss account

for the year ended 31 March 2024

This schedule does not form part of the statutory accounts

	2024	2023
	£	£
Sales		
Sales	-	13,717
	<hr/>	<hr/>
Administrative expenses		
Premises costs:		
Light and heat	777	1,298
	<hr/>	<hr/>
	777	1,298
General administrative expenses:		
Telephone and internet	269	1,355
Stationery and printing	340	267
Project conservation	5,139	1,005
Conferences and event costs	55	14,342
Subscriptions	-	50
Bank charges	60	71
Insurance	547	520
Software	1,785	739
Repairs and maintenance	-	828
Sundry expenses	77	19
	<hr/>	<hr/>
	8,272	19,196
Legal and professional costs:		
Independent Examiner fee	780	650
Advertising and PR	-	7,449
Other legal and professional	6,560	2,520
	<hr/>	<hr/>
	7,340	10,619
	<hr/>	<hr/>
	16,389	31,113
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