

East Hull Community Farm Limited,
Barham Road,
Bilton Grange,
Hull,
HU9 4EE.

Jacksons,
Chartered Accountants,
Albion House,
Albion Street,
Hull,
HU1 3TE.

26 October 2022

Dear Sirs,

This representation letter is provided in connection with your preparation of the financial statements and independent examination of Est Hull Community Farm Limited (the Company) for the period ended 31 March 2022.

We confirm that:

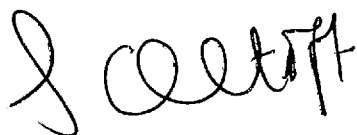
Financial statements

- We have fulfilled our responsibilities for the preparation of the financial statements in accordance with FRS102 in particular the financial statements are fairly presented (or give a true and fair view) in accordance therewith.
- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- Related party relationships and transactions have been appropriately accounted for and disclosed.
- All events subsequent to the date of the financial statements and which require adjustment or disclosures have been adjusted or made.
- The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole.
- All known actual or possible litigation and claims have been disclosed and accounted for.
- We have considered the going concern, and believe the charity can continue to operate for at least twelve months from the date of this letter.

Information provided

- We have provided you with:
 - Access to all information of which we are aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you all information in relation to fraud or suspected fraud of which we are aware that affects the entity and involves:
 - Management;
 - Employees who have significant roles in internal control; or
 - Others where the fraud could have a material effect on the financial statements.
- We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements.
- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware
- We confirm that stocks, stated at the lower of cost and net realisable value, were £1,000 at 31 March 2022.
- We confirm that debtors outstanding at the year end, for invoices for placements during March 2022, were £12,960 and rental income from Probe and Rewilding Youth of £400, each.
- We confirm that creditors and accruals owing at the year-end for purchases and services incurred during March 2021 were £3,036. £1,204 for the animal foods, £1,740 accountancy fee, and £92 light and heat.
- We confirm that no director/trustee received any expenses or remuneration.
- We confirm that no employee was paid over £60,000.
- We confirm the actual cash in hand during the year end was £2,175.

For and on behalf of the board of directors:



Director/ Trustee - Mr S Altoft

Registered number
02761648

East Hull Community Farm Limited

Report and Accounts

31 March 2022

East Hull Community Farm Limited
Report and accounts
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**East Hull Community Farm Limited
Company Information**

Directors

L Offen
D Offen
S Alltoft
J Boyd
P Fawcett

Accountants

Jacksons Chartered Accountants
First Floor Albion House
Albion Street
Hull
HU1 3TE

Bankers

Santander Bank PLC
Bootle
Merseyside
L30 4GB

Registered office

East Hull Community Farm
Barham Road
Bilton Grange
Hull
HU9 4EE

Registered number

02761648

Charity number

1017056

East Hull Community Farm Limited

Registered number: 2761648

Directors/Trustees Annual Report for the year ended 31 March 2022

Statement of trustees responsibilities

The directors are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year.

Under that law the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006.

The directors are responsible for safeguarding the assets and take necessary action to prevent fraud and other irregularity.

Structure, Governance and Management

Governing document and Organisational structure

East Hull Community Farm Limited is limited by guarantee and is a registered charity governed by its memorandum and Articles of Association. It acts entirely as a non-profit making organisation.

The board of Trustees/Directors meet quarterly to administer the Charity. The Charity is supported by paid staff and volunteers who oversee the day to day operation. The overall management of the farm is overseen by the Chair of the Board.

Recruitment and Appointment of Trustees/Directors

Trustees/Directors are recruited from the local community and organisations, and are elected to the Board at the Annual General Meeting. At each Annual General Meeting of the Company all of the Board retire from office and will be eligible for re-election.

East Hull Community Farm Limited

Registered number: 2761648

Directors/Trustees Annual Report for the year ended 31 March 2022

Risk management

The Trustees/Directors review the major risks to which the Charity is exposed. Internal risks are minimised by the implementation of procedures for authorising transactions and projects, to ensure consistent quality of delivery for all operational aspects of the Charity. These procedures are periodically reviewed to ensure they meet the needs of the Charity.

Objectives and Activities

Objectives

Through the workings of a city based working farm, the main objective of the charity is to provide learning, education and training, remedial and therapeutic activities for a range of local people.

The Charity's emphasis is on adults with physical and learning difficulties, but it also encompasses young people, the unemployed, and socially isolated individuals.

To develop opportunities for widening the awareness of horticulture, farm livestock and food production, particularly through local schools, groups and the general population.

Activities

Provision of remedial and therapeutic activities for adults with learning difficulties and physical difficulties through a partnership with the city's Social Services department.

Provision of volunteering opportunities available to all sectors of the local community.

Provision of training related to growing and preparing food with an emphasis on improving individual wellbeing.

When planning activities for the year, the Trustees/Directors have considered the Commission's guidance on Public Benefit.

Achievements and Performance

During the period, the following has been achieved in order to further our aims and objectives:

The Farm continued to provide unique support to adults with learning and other difficulties improving their wellbeing through outdoor work with farm animals, craft work and classroom activities. The Farm is working closely with a local organisation opening up opportunities for young people to benefit from its unique offer.

The Farm is again fully operational following the lifting of Covid regulations.

East Hull Community Farm Limited

Registered number: 2761648

Directors/Trustees Annual Report for the year ended 31 March 2022

Financial Review

The Charity's financial statements are set out on pages 6 to 12. The notes also form part of the financial statements.

During the year under review, the Charity has made a deficit of £7,421. This deficit is deducted to the surplus brought forward on unrestricted funds, which leaves the Charity with unrestricted funds of £146,168 to use in future years.

The Charity and its trustees are very mindful of the financial challenges facing the Farm. The tightening of Social Service budgets together with the challenges of Covid have made the financial position complex during the period. The restructuring of staffing reported in the latest accounts has helped to stabilise the Farm's financial position going forward.

Reserves Policy

The Directors/Trustees seek to maintain a level of free reserves (that is funds not tied up in fixed assets and working capital) that will enable the charity to sustain its operation over a period when the income generation maybe curtailed temporarily or permanently. The Directors/Trustees consider the most appropriate level to be 6 months expenditure.

Directors

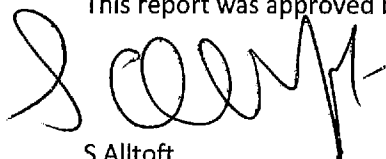
The following persons served as directors during the year:

L Offen
D Offen
S Alltoft
J Boyd
P Fawcett

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, and advantage is taken of the exemptions in small companies regime.

This report was approved by the board on 26 October 2022 and signed on its behalf.



S Alltoft
Director and Trustee

East Hull Community Farm Limited

Registered number: 2761648

Independent examiner report

Independent examiner's report to the trustees of East Hull Community Farm Limited

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2022 which are set out on pages 6 to 12.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's 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 respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in

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.

Mark Jackson FCA
Jacksos Chartered Accountants
First Floor Albion House
Albion Street
Hull
HU1 3TE

26 October 2022

East Hull Community Farm Limited
Statement of financial activities (including income and expenditure)
for the year ended 31 March 2022

	Note	2022 £	2021 £
Placements		89,010	122,298
Training funding/grants		-	4,131
Produce sales		6,337	1,284
Sundry income		400	3,980
Interest received		1	5
Rent income		1,600	-
HMRC JRS Grant		1,931	10,174
Total income		<u>99,279</u>	<u>141,872</u>
Expenditure			
Expenditure on charitable activities	2	95,487	111,864
Administrative expenses	3	11,213	15,070
Total expenditure		<u>106,700</u>	<u>126,934</u>
Net income and net movement in funds for the year		(7,421)	14,938
Reconciliation of funds			
Total funds brought forward		153,589	138,651
Total funds carried forward		<u>146,168</u>	<u>153,589</u>

East Hull Community Farm Limited

Registered number: 02761648

Balance Sheet

as at 31 March 2022

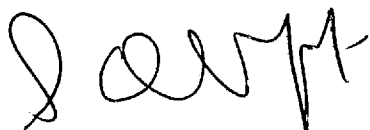
	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	5	79,436	82,746
Current assets			
Stocks		1,000	1,000
Debtors	6	14,000	7,560
Cash at bank and in hand		54,768	64,314
		<u>69,768</u>	<u>72,874</u>
Creditors: amounts falling due within one year	7	(3,036)	(2,031)
Net current assets		<u>66,732</u>	<u>70,843</u>
Net assets		<u>146,168</u>	<u>153,589</u>
The funds of the charity			
Unrestricted income funds		146,168	153,589
Total charity funds		<u>146,168</u>	<u>153,589</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.



S Alltoft
Director

Approved by the board on 26 October 2022

East Hull Community Farm Limited
Statement of Changes in Equity
for the year ended 31 March 2022

	Unrestricted income funds	Total
	£	£
At 1 April 2020	138,651	138,651
Net surplus /(deficit)	14,938	14,938
At 31 March 2021	<u>153,589</u>	<u>153,589</u>
At 1 April 2021	153,589	153,589
Net surplus /(deficit)	(7,421)	(7,421)
At 31 March 2022	<u>146,168</u>	<u>146,168</u>

East Hull Community Farm Limited
Notes to the Accounts
for the year ended 31 March 2022

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP (FRS102), and the Companies Act 2006. The on going concern has been applied.

Income

Income from placements is recognised when the placement has been completed, and when the charity becomes entitled to receive the income.

Grants and funding are recognised when the charity becomes entitled to them.

Produce sales are recognised when the goods have been delivered to the customer.

Expenditure

Expenditure is accounted for using the accruals concept. All expenditure directly connected to running the farm activities is treated as charitable expenditure. Expenditure related to running the office activities is treated as administration expenses.

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:

Property improvements	2% per annum - straight line method
Plant and machinery	25% per annum - reducing balance method
Motor vehicles	25% per annum - reducing balance method

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

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.

East Hull Community Farm Limited
Notes to the Accounts
for the year ended 31 March 2022

Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

Redundancy or Termination payments

Payments paid to employees under redundancy are made in accordance to the length of service, and charged in the period of the redundancy.

2 Expenditure on charitable activities	2022	2021
	£	£
Purchases	15,762	10,268
Salaries and wages	15,712	22,594
Redundancy payments	13,334	25,678
Invoiced Personnel Costs	43,480	45,765
Social security cost	1,304	1,573
Motor expenses	1,162	209
Farm maintenance and repair	1,421	1,834
Depreciation	3,312	3,943
	<u>95,487</u>	<u>111,864</u>

No trustee/director received any expenses or remuneration, and no employee received emoluments of more than £60,000.

3 Administrative expenses	2022	2021
	£	£
Utilities	4,276	6,283
Telephone and internet	819	825
Printing, postage and stationery	879	2,013
Insurance	3,085	3,161
Bank charges	248	140
Independent examination	1,740	1,560
Sundry	166	1,088
Legal fees	-	-
	<u>11,213</u>	<u>15,070</u>

4 Employees	2022	2021
	Number	Number
Average number of persons employed by the charity	<u>1</u>	<u>6</u>

East Hull Community Farm Limited
Notes to the Accounts
for the year ended 31 March 2022

5 Tangible fixed assets

	Property improvements £	Plant and machinery £	Motor vehicles £	Total £
Cost				
At 1 April 2021	103,407	44,656	3,407	151,470
At 31 March 2022	<u>103,407</u>	<u>44,656</u>	<u>3,407</u>	<u>151,470</u>
Depreciation				
At 1 April 2021	27,863	37,597	3,264	68,724
Charge for the year	1,511	1,764	35	3,310
At 31 March 2022	<u>29,374</u>	<u>39,361</u>	<u>3,299</u>	<u>72,034</u>
Net book value				
At 31 March 2022	<u>74,033</u>	<u>5,295</u>	<u>108</u>	<u>79,436</u>
At 31 March 2021	<u>75,544</u>	<u>7,059</u>	<u>143</u>	<u>82,746</u>

6 Debtors	2022	2021
	£	£
Other debtors	<u>14,000</u>	<u>7,560</u>

7 Creditors: amounts falling due within one year	2022	2021
	£	£
Other creditors	<u>3,036</u>	<u>2,031</u>

8 Related party transactions

The Probe (Hull) Limited charges the East Hull Community Farm Limited for Personnel costs (salary cost only), this totaled £43,480 during the year. Steven Alltoft is a director of Probe (Hull) Limited and is a Trustee of East Hull Community Farm Limited.

9 Presentational currency

The accounts are presented in £ sterling, the functional currency of the Charity.

10 Public Benefit entity

In planning our activities this year we worked in accordance with the Charity Commission guidance on public benefit. We exist to serve all areas of our community which includes all age groups without discrimination and is without the distinction of sex, political or religious beliefs. We strive to promote social welfare and cohesion through the provision of events so improving the social and physical wellbeing of the local community.

East Hull Community Farm Limited
Notes to the Accounts
for the year ended 31 March 2022

11 Volunteers

The charity has a number of volunteers who assist in the delivery of the objectives of the charity.

12 Other Information

East Hull Community Farm Limited is a registered charity, a public benefit entity and a company limited by guarantee and incorporated in England. Its registered office is:

East Hull Community Farm
Barham Road
Bilton Grange
Hull
HU9 4EE