

Charity registration number: 1031940

# Fresh Fields Enterprises

Annual Report and Financial Statements

for the Year Ended 31 March 2025

KM  
Chartered Accountants  
1st Floor, Block C  
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Manchester Road  
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# Fresh Fields Enterprises

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## **Fresh Fields Enterprises**

### **Reference and Administrative Details**

<b>Trustees</b>	Mrs M Brindle Mr W Brindle Mr R G Glover Mr S Palmer Mr G Salthouse
<b>Secretary</b>	Mr R G Glover
<b>Charity Registration Number</b>	1031940
<b>Principal Office</b>	Morecambe Lodge Cemetery Lane Off Rossendale Road Burnley Lancashire BB11 5QB
<b>Independent Examiner</b>	KM Chartered Accountants 1st Floor, Block C The Wharf Manchester Road Burnley Lancashire BB11 1JG
<b>Bankers</b>	Lloyds Bank plc 7 Manchester Road Burnley Lancashire BB11 1HT

# Fresh Fields Enterprises

## Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2025.

### Trustees

Mr N Beecham (resigned 24/03/2025)

Mrs M Brindle

Mr W Brindle

Mr R Glover

Mr J Ormerod (resigned 02/07/2025)

Mr G Salthouse

Trustee appointed following the year end

Mr S Palmer (appointed 22/05/2025)

### Objectives and aims

The object of the charity as stated in its constitution dated 12th November 2019 is:

The general benefit of people with learning difficulties and/or physical disabilities in such manner as may be charitable and in particular through the provision of training facilities which shall equip such people to lead a full and satisfying life.

In particular this aims:

To create an opportunity for education and employment for disabled and disadvantaged adults and in so doing make the lives of its trainees more enjoyable and fulfilled, and

To use staff and volunteers to provide products and services to customers at a commercial rate.

### Achievements and performance

The year has seen another steady improvement for the charity, with more students enrolling throughout the year and more sessions being held. This was achieved without any advertising of the services that the charity provides. This increase in students has also reflected in an increase in total income, which shows a charity that is continuing to grow and improve.

	2025	2024	2023
Charitable income	£633,245	£548,945	£406,703
Average monthly service users	60	55	51
Average monthly placements	133	130	111

The income for 2023 represents total income (£466,703) less a one off grant received for £60,000.

The Trustees, as part of the strategic plan for the charity, are considering expanding either the existing site or taking over additional premises in order to secure the future prospects of the charity and also to be able to offer its service to more individuals.

## **Fresh Fields Enterprises**

### **Trustees' Report (continued)**

As part of the continuous improvement to the current site the Trustees have approved the construction of a Sensory Pod to provide students with a quiet area.

The age profile of the Trustees is such that they are seeking younger board members with the appropriate knowledge and experience to future proof the Board and to maintain the sustainability of Fresh Fields. Two trustees, Neil Beecham and John Ormerod, have retired from the board in recent months and we are grateful to them both for the significant contribution to the work of the charity over many years.

As the charity moves forward our focus of all the Trustees and Staff is to ensure that the students have the best service available. Given this, the Trustees would like to take this opportunity thank the staff team for the continued enthusiastic approach to their busy work schedule.

#### **Financial review**

The charity's income has as previously stated increased this year due to both increase in service users and monthly placements alongside an uplift in the rate that the charity receives from Lancashire County Council which in April 2024 was 8.7% for the service users.

The surplus for the year decreased to £62,445 (2024: £95,924). The two main contributing factors are:

- An increase in staff costs due to employing more staff to cover the increase in service users and placements the charity now deals with, along with the rise in minimum wage and national Insurance, with the charity having a policy of paying more than the minimum amount.
- The charity has spent more money on repairs to the site this year, such as repairs to the electrical wiring and decoration to ensure the site is safe and in a condition that both the students and staff want to visit and work in.

#### **Policy on reserves**

The Trustees have reviewed the Charity's needs for reserves in line with the guidance issued by The Charity Commission and have agreed to hold a general reserve in respect of unrestricted funds in the region of at least £180,000 over and above those reserves represented by unrestricted fixed assets within the Charity's balance sheet.

This year the charity invested funds which are reflected as the closedown reserve (£341,000), with further detail for this described in note 15. These funds plus the general fund (£154,379) give an unrestricted fund of £495,379 (2024: £431,126), which is in excess of the agreed reserve requirement. The excess will be used for development of the charity, including improvements to the leased property that we use.

#### **Structure, governance and management**

##### **Nature of governing document**

The organisation was a charitable company limited by guarantee, and converted to a Foundation Charitable Incorporated Organisation on the 12th November 2019.

##### **Recruitment and appointment of trustees**

The Trustees are appointed by existing Trustees as vacancies arise and/or additional skills are needed.

##### **Organisational structure**

Trustee meetings are normally held every two months and deal with matters affecting the compliance (legal and financial) of the Charity, as well as monitoring general well being and the efficiency and effectiveness of the running of the enterprise. Since the start of the pandemic trustees have met using electronic means.

## Fresh Fields Enterprises

### Trustees' Report (continued)

#### Major risks and management of those risks

The Trustees have introduced a risk management process to assess financial and business risks and have systems in place to mitigate these risks. Internal risks are minimised by the implementation of procedures or authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the Charity. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the premises. These procedures are periodically reviewed to ensure that they still met the needs of the Charity.

The annual report was approved by the trustees of the charity on 8 December 2025 and signed on its behalf by:



.....  
Mr G Salthouse  
Trustee

## Fresh Fields Enterprises

### Independent Examiner's Report to the trustees of Fresh Fields Enterprises

I report to the trustees on my examination of the accounts of Fresh Fields Enterprises for the year ended 31 March 2025.

#### Responsibilities and basis of report

As the charity trustees of Fresh Fields Enterprises you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Fresh Fields Enterprises's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### Independent examiner's statement

Since Fresh Fields Enterprises's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Charity Independent Examiners, which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 Fresh Fields Enterprises as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 Heaton FCCA FCIE DChA  
KM  
1st Floor, Block C  
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8 December 2025

## Fresh Fields Enterprises

### Statement of Financial Activities for the Year Ended 31 March 2025

	Note	Unrestricted funds £	Total 2025 £	Unrestricted funds £	Total 2024 £
<b>Income from:</b>					
Donations	2	2,504	2,504	359	359
Charitable activities	3	612,646	612,646	533,013	533,013
Other income	4	14,183	14,183	12,550	12,550
Investment income	5	<u>3,912</u>	<u>3,912</u>	<u>3,023</u>	<u>3,023</u>
Total income		<u>633,245</u>	<u>633,245</u>	<u>548,945</u>	<u>548,945</u>
<b>Expenditure on:</b>					
Charitable activities	6	<u>(570,800)</u>	<u>(570,800)</u>	<u>(453,021)</u>	<u>(453,021)</u>
Total expenditure		<u>(570,800)</u>	<u>(570,800)</u>	<u>(453,021)</u>	<u>(453,021)</u>
Net income		<u>62,445</u>	<u>62,445</u>	<u>95,924</u>	<u>95,924</u>
Net movement in funds		62,445	62,445	95,924	95,924
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>607,955</u>	<u>607,955</u>	<u>512,031</u>	<u>512,031</u>
Total funds carried forward	15	<u><u>670,400</u></u>	<u><u>670,400</u></u>	<u><u>607,955</u></u>	<u><u>607,955</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 15.

**Fresh Fields Enterprises**  
**(Registration number: 1031940)**  
**Balance Sheet as at 31 March 2025**

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	10	175,021	176,829
<b>Current assets</b>			
Stocks		3,000	3,000
Debtors	11	56,149	48,227
Cash at bank and in hand		<u>456,789</u>	<u>385,207</u>
		515,938	436,434
<b>Creditors: Amounts falling due within one year</b>	12	<u>(20,559)</u>	<u>(5,308)</u>
<b>Net current assets</b>		<u>495,379</u>	<u>431,126</u>
<b>Net assets</b>		<u>670,400</u>	<u>607,955</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>670,400</u>	<u>607,955</u>
<b>Total funds</b>	15	<u>670,400</u>	<u>607,955</u>

The financial statements on pages 6 to 16 were approved by the trustees, and authorised for issue on 8 December 2025 and signed on their behalf by:



.....  
Mr G Salthouse  
Trustee

## Fresh Fields Enterprises

### Cash Flow Statement for the Year Ended 31 March 2025

	Note	2025 £	2024 £
<b>Cash flows from operating activities</b>			
Net cash income		62,445	95,924
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation		30,165	21,325
Investment income	5	(3,912)	(3,023)
Loss on disposal of tangible fixed assets		-	3,694
		88,698	117,920
<b>Working capital adjustments</b>			
Increase in debtors	11	(7,922)	(8,725)
Increase/(decrease) in creditors	12	15,251	(10,695)
		96,027	98,500
<b>Cash flows from investing activities</b>			
Interest receivable and similar income	5	3,912	3,023
Purchase of tangible fixed assets	10	(28,357)	(20,000)
Sale of tangible fixed assets		-	300
		(24,445)	(16,677)
Net cash flows from investing activities		(24,445)	(16,677)
Net increase in cash and cash equivalents		71,582	81,823
Cash and cash equivalents at 1 April		385,207	303,384
Cash and cash equivalents at 31 March		456,789	385,207

All of the cash flows are derived from continuing operations during the above two periods.

# Fresh Fields Enterprises

## Notes to the Financial Statements for the Year Ended 31 March 2025

### 1 Accounting policies

#### Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### Basis of preparation

Fresh Fields Enterprises meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

#### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### Income

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

#### Donations

Donations are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

#### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

## Fresh Fields Enterprises

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Leasehold property improvements	8% per annum on cost basis
Tools and equipment	25% per annum on reducing balance basis
Greenhouse and storage	25% per annum on cost basis
Motor vehicles	25% per annum on reducing balance basis

#### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

#### Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

## Fresh Fields Enterprises

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 2 Income from donations

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Donations	2,504	2,504	359
	2,504	2,504	359
	2,504	2,504	359

#### 3 Income from charitable activities

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Placements	585,020	585,020	505,231
Gardening and related services	27,626	27,626	27,782
	612,646	612,646	533,013
	612,646	612,646	533,013

#### 4 Other income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Sales of goods	9,183	9,183	7,550
Employment Allowance	5,000	5,000	5,000
	14,183	14,183	12,550
	14,183	14,183	12,550

#### 5 Investment income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Bank interest receivable	3,912	3,912	3,023
	3,912	3,912	3,023
	3,912	3,912	3,023

## Fresh Fields Enterprises

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 6 Expenditure on charitable activities

	Note	Unrestricted funds		Total 2025 £	Total 2024 £
		Designated £	General £		
Charitable activities		-	99,633	99,633	64,126
Governance costs	7	-	47,829	47,829	44,313
Staff costs	9	-	393,173	393,173	319,563
Depreciation costs		30,165	-	30,165	25,019
		<u>30,165</u>	<u>-</u>	<u>30,165</u>	<u>25,019</u>
		<u>30,165</u>	<u>540,635</u>	<u>570,800</u>	<u>453,021</u>

#### 7 Analysis of governance and support costs

	Note	Unrestricted	Total 2025 £	Total 2024 £
		funds General £		
Staff costs	9	41,912	41,912	39,303
Independent Examiner's remuneration		3,180	3,180	2,255
Bookkeeping and payroll services		2,737	2,737	2,755
		<u>47,829</u>	<u>47,829</u>	<u>44,313</u>

#### 8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses from the charity during the year.

## Fresh Fields Enterprises

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 9 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
<b>Staff costs during the year were:</b>		
Wages and salaries	394,342	324,618
Social security costs	22,797	17,218
Pension costs	14,052	12,372
Other staff costs	3,894	4,658
	435,085	358,866

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Charitable activities	27	23

No employee received emoluments of more than £60,000 during the year

The total employee benefits of the key management personnel of the charity were £41,912 (2024 - £39,032).

#### 10 Tangible fixed assets

	Leasehold property improvements £	Tools and equipment £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 April 2024	306,762	60,000	48,996	415,758
Additions	-	28,357	-	28,357
At 31 March 2025	306,762	88,357	48,996	444,115
<b>Depreciation</b>				
At 1 April 2024	203,133	6,800	28,996	238,929
Charge for the year	15,191	9,974	5,000	30,165
At 31 March 2025	218,324	16,774	33,996	269,094
<b>Carrying amount</b>				
At 31 March 2025	88,438	71,583	15,000	175,021
At 31 March 2024	103,629	53,200	20,000	176,829

## Fresh Fields Enterprises

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 11 Debtors

	2025	2024
	£	£
Trade debtors	37,479	43,750
Prepayments	18,670	4,477
	<u>56,149</u>	<u>48,227</u>

#### 12 Creditors

	2025	2024
	£	£
Trade creditors	12,783	139
Other taxation and social security	4,919	3,312
Accruals	2,857	1,857
	<u>20,559</u>	<u>5,308</u>

#### 13 Obligations under leases and hire purchase contracts

##### Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2025	2024
	£	£
<b>Land and buildings</b>		
Within one year	5,281	4,150
Between one and five years	22,027	16,600
After five years	82,828	66,400
	<u>110,136</u>	<u>87,150</u>

#### 14 Pension scheme

##### Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £11,890 (2024 - £10,406).

## Fresh Fields Enterprises

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 15 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
<b>Unrestricted funds</b>					
General fund	431,126	633,245	(540,635)	(369,357)	154,379
Fixed assets	176,829	-	(30,165)	28,357	175,021
Closedown reserve	-	-	-	341,000	341,000
<b>Total funds</b>	<u>607,955</u>	<u>633,245</u>	<u>(570,800)</u>	<u>-</u>	<u>670,400</u>

During the year it was decided that the charity would set aside some funds by investing them in high interest savings accounts. These funds would represent emergency funding that will cover the closure costs should the charity need to cease due to funding shortfalls. The fund would also act as a way to keep pace with inflation due to the interest the investment will generate. At the year end, no money had moved to the investment accounts as it was still being discussed by the Trustees how much would actually be invested. This was finalised following the year end with the funds being transferred in July 2025, the total amount invested being £341,000.

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>					
General funds	329,882	548,945	(431,696)	(16,005)	431,126
Fixed assets	182,149	-	(21,325)	16,005	176,829
<b>Total funds</b>	<u>512,031</u>	<u>548,945</u>	<u>(453,021)</u>	<u>-</u>	<u>607,955</u>

## Fresh Fields Enterprises

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 16 Analysis of net assets between funds

	Unrestricted funds		Total funds at
	General	Designated	31 March
	£	£	2025
			£
Tangible fixed assets	-	175,021	175,021
Current assets	174,938	341,000	515,938
Current liabilities	(20,559)	-	(20,559)
<b>Total net assets</b>	<u>154,379</u>	<u>516,021</u>	<u>670,400</u>
	Unrestricted funds		Total funds at
	General	Designated	31 March
	£	£	2024
			£
Tangible fixed assets	-	176,829	176,829
Current assets	436,434	-	436,434
Current liabilities	(5,308)	-	(5,308)
<b>Total net assets</b>	<u>431,126</u>	<u>176,829</u>	<u>607,955</u>

#### 17 Related party transactions

There were no related party transactions in the year.