Company registration number 15095607 (England and Wales)

LET'S FARM EXTRA CIC

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

THURSDAY
SA
AEØNENVC
A14 17/04/2025 #248
COMPANIES HOUSE
ADZTØZOH
A8 05/04/2025 #265
COMPANIES HOUSE

LET'S FARM EXTRA CIC

COMPANY INFORMATION

Directors	Mrs R A Lee	(Appointed 25 August 2023)
	Miss N S Colenso	(Appointed 25 August 2023)
Company number	15095607	
Registered office	2 Hilliards Court Chester Business Park Chester Cheshire CH4 9QP	
Accountants	Xeinadin North West Limited 2 Hilliards Court Chester Business Park Chester Cheshire CH4 9QP	

LET'S FARM EXTRA CIC

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LET'S FARM EXTRA CIC

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 AUGUST 2024

The directors present their annual report and financial statements for the year ended 31 August 2024.

Principal activities
The principal activity of the company was that of farm animal boarding and care.

Directors
The directors who held office during the year and up to the date of signature of the financial statements were as follows:

Mrs R A Lee	(Appointed 25 August 2023)
Miss N S Colenso	(Appointed 25 August 2023)

Small companies exemption
This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

On behalf of the board

Mrs R A Lee
Director

Miss N S Colenso
Director

2 April 2025

LET'S FARM EXTRA CIC

REPORT TO THE DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF LET'S FARM EXTRA CIC

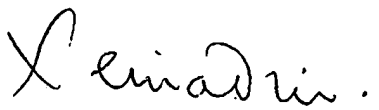
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Let's Farm Extra CIC for the year ended 31 August 2024 which comprise the profit and loss account, the balance sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at https://www.icaew.com/regulation.

This report is made solely to the board of directors of Let's Farm Extra CIC, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Let's Farm Extra CIC and state those matters that we have agreed to state to the board of directors of Let's Farm Extra CIC, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Let's Farm Extra CIC and its board of directors as a body, for our work or for this report.

It is your duty to ensure that Let's Farm Extra CIC has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Let's Farm Extra CIC. You consider that Let's Farm Extra CIC is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Let's Farm Extra CIC. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.



Xeinadin North West Limited

2 Hilliards Court
Chester Business Park
Chester
Cheshire
CH4 9QP
2 April 2025

LET'S FARM EXTRA CIC

PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2024

	2024 £
Turnover	41,619
Cost of sales	(8,115)
Gross profit	33,504
Administrative expenses	(5,842)
Profit before taxation	27,662
Tax on profit	(5,485)
Profit for the financial year	22,177

The profit and loss account has been prepared on the basis that all operations are continuing operations.

LET'S FARM EXTRA CIC

BALANCE SHEET

AS AT 31 AUGUST 2024

	Notes	2024 £	£
Fixed assets			
Tangible assets	4		24,457
Current assets			
Debtors	5	655	
Cash at bank and in hand		29,230	
		29,885	
Creditors: amounts falling due within one year	6	(27,498)	
Net current assets			2,387
Total assets less current liabilities			26,844
Provisions for liabilities			(4,647)
Net assets			22,197
Capital and reserves			
Called up share capital			20
Profit and loss reserves			22,177
Total equity			22,197

For the financial year ended 31 August 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the board of directors and authorised for issue on 2 April 2025 and are signed on its behalf by:

Mrs R A Lee
Director

Miss N S Colenso
Director

Company registration number 15095607 (England and Wales)

1 Accounting policies

Company information

Let's Farm Extra CIC is a private company limited by shares incorporated in England and Wales. The registered office is 2 Hilliards Court, Chester Business Park, Chester, Cheshire, CH4 9QP.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Turnover

Income is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

Donations are included in the financial statements as they become receivable. Donations in kind are included in the financial statements when the CIC takes legal ownership of them.

Grants are recognised at the fair value of the asset recovered or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received. A grant that specifies performance conditions is recognised in income when the performance conditions are met and deferred on the balance sheet accordingly. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable.

1.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	not yet depreciated
Plant and equipment	10 years straight line
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

1.4 Impairment of fixed assets

At each reporting period end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

1 Accounting policies **(Continued)**

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in profit or loss, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset (or cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in profit or loss, unless the relevant asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.5 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.6 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

1 Accounting policies **(Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at *transaction price and subsequently measured at amortised cost using the effective interest method.*

1.7 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

1.8 Taxation

The tax expense represents the sum of the tax currently payable and deferred tax.

Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

Deferred tax

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at each reporting end date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised. Deferred tax is charged or credited in the profit and loss account, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity. Deferred tax assets and liabilities are offset when the company has a legally enforceable right to offset current tax assets and liabilities and the deferred tax assets and liabilities relate to taxes levied by the same tax authority.

1.9 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Critical judgements

The following judgements (apart from those involving estimates) have had the most significant effect on amounts recognised in the financial statements.

Useful economic life of tangible fixed assets

Tangible assets are depreciated in line with their expected useful economic lives accounting for residual values. Actual lives and the market values of these assets may differ.

3 Employees

The average monthly number of persons employed by the company during the year was:

	2024 Number
Total	-

4 Tangible fixed assets

	Land and buildings	Plant and machinery etc	Total
	£	£	£
Cost			
At 25 August 2023	-	-	-
Additions	507	26,332	26,839
At 31 August 2024	507	26,332	26,839
Depreciation and impairment			
At 25 August 2023	-	-	-
Depreciation charged in the year	-	2,382	2,382
At 31 August 2024	-	2,382	2,382
Carrying amount			
At 31 August 2024	507	23,950	24,457

5 Debtors

	2024
Amounts falling due within one year:	**£**
Other debtors	655

6 Creditors: amounts falling due within one year

	2024
	£
Corporation tax	838
Other creditors	26,660
	27,498

CIC 34

Community Interest Company Report

Please complete in typescript, or in bold black capitals.

Company Name in full	Let's Farm Extra CIC
Company Number	15095607
Year Ending	31 August 2024

(The date format is required in full and should match the date of the accounts e.g. 31st March 2020)

Please ensure the company name is consistent with the company name entered on the accounts.

This template illustrates what the Regulator of Community Interest Companies considers to be best practice for completing a simplified community interest company report. All such reports must be delivered in accordance with section 34 of the Companies (Audit, Investigations and Community Enterprise) Act 2004 and contain the information required by Part 7 of the Community Interest Company Regulations 2005.

(N.B. A Filing Fee of £15 is payable on this document. Please enclose a cheque or postal order payable to Companies House)

PART 1 - GENERAL DESCRIPTION OF THE COMPANY'S ACTIVITIES AND IMPACT
In the space provided below, please insert a general account of the company's activities in the financial year to which the report relates, including a description of how they have benefited the community.

Let's Farm is an exciting innovative, community project for people with learning disabilities and difficulties. The key focus of the service is educational and giving an excellent quality of life and offering the experience to work with the environment on a local working farm. Taking part in all farming life, daily stock duties, conservation and environmental work. Also, to enhance the offer we are running a sustainable arts and crafts using the hedgerows, environment and fleeces from the Shropshire sheep, small animal care, allotment gardening, conservation, community projects, environmental, and enrichment programmes. The project is rural based on the outskirts of Winsford at the same time of being linked locally to some deprived areas in the community.

We are all learning every day, our farm rangers are on a daily educational journey, from pricking out plants for functional skills to working as a team and turn taking for their social skills, to listening and following instructions for their communications skills, to dressing appropriately wearing PPE for their employability skills the list is endless. All the staff have a teaching/educational background there for keeping all learning standards high.

As part of the project the rangers work out in the community offering services to the local church by maintaining the grave yard, surrounding gardens and plan to develop a wild flower area for families to visit. This area will also encourage wild inset and bugs. The farm rangers participate in monthly litter picking in their local community to help to look after their environment and wild habitat area.

(If applicable, please just state "A social audit report covering these points is attached").

(Please continue on separate continuation sheet if necessary.)

PART 2 – CONSULTATION WITH STAKEHOLDERS – A "stakeholder" is any person or organisation affected by the company's activities. Please indicate who the company's stakeholders are; how the stakeholders have been consulted and what action has the company taken in response to feedback from its consultations. If there has been no consultation you must state 'There has been no stakeholder consultation held'

The rangers have a much better quality of life by attending. Having purpose in life that will bring structure and routine. Giving them employability skills. Teaching them about sustainability and growing their own produce. Learning how to prepare and cook fresh fruit and vegetables from scratch. Hopefully they will then transfer this skill in to their own homes.

We positively encourage volunteers and businesses to come and join in with the work we are doing. There is more than enough work to go round with the 100 acres we have to manage. This can come in many forms whether that is on the farming side, conservation side or supporting farm rangers to go about their daily tasks in a safe manor. We have worked with local companies who have joined us on away days to help with tasks around the farm as part of their corporate responsibilities which are all really positive days with great outcomes. We work closely with other businesses to share good practise and participate in networking events. We have linked with businesses, charities, schools and colleges to work in collaboration and positively engaging in partnership working across Cheshire.

(If applicable, please just state "A social audit report covering these points is attached").

PART 3 – DIRECTORS' REMUNERATION – Please indicate below any remuneration the directors have received. Alternatively if you have provided full details in your accounts then you do not need to disclose it here but you must explain in the space below where they are found within the accounts. If no remuneration was received you must state that "no remuneration was received by the directors" below.

No remuneration was received by the directors from Let's Farm Extra CIC.

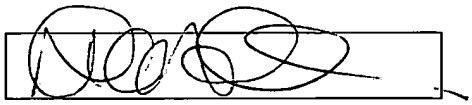
PART 4 – TRANSFERS OF ASSETS OTHER THAN FOR FULL CONSIDERATION – Please insert full details of any transfers of assets other than for full consideration to an asset locked body or for the benefit of the community. This must include the amount, or contain a fair estimate of the value, of such transfer. If this does not apply you must state that "no transfer of assets other than for full consideration has been made" below.

No transfer of assets other than for full consideration has been made.

(Please continue on separate continuation sheet if necessary.)

PART 5 – SIGNATORY

The original report must be signed by a director of the company

Signed  Date 02/04/2025

Please note that it is a legal requirement for the date format to be provided in full throughout the CIC34 report.

Applications will be rejected if this information is incorrect.

You do not have to give any contact information in the box opposite but if you do, it will help the Registrar of Companies to contact you if there is a query on the form. The contact information that you give will be visible to searchers of the public record.

Email:	Tel:
DX Number	DX Exchange

When you have completed the form, please attach it to the accounts and send both documents to the Registrar of Companies at:

For companies registered in England, Scotland, Wales and Northern Ireland:

Companies House, Crown Way, Cardiff, CF14 3UZ

DX 33050 Cardiff

Please ensure the company name is consistent with the company name entered on the accounts. (N.B. Please enclose a cheque for £15 payable to Companies House).

Megan Bellis

From: Megan Bellis
Sent: 16 April 2025 13:41
To: enquiries@companieshouse.gov.uk
Cc: Alastair Jeffcott
Subject: AA/15095607/CF
Attachments: 16.04.25 LFEC CoHo Rejection.pdf

Dear Sirs

We have received the attached letter from yourselves dated 10/04/2025 with reference AA/15095607/CF in regard to our client Let's Farm Extra CIC (CRN: 15095607).

The letter states that the accounts and CIC 34 form could not be accepted. From the items listed in the letter the only problem I see is that the cheque did not have the company name and number on. The letter does not make any reference to issues in the content of the accounts or CIC34 form specifically.

The cheque we sent in to yourselves contained the following information:

Amount: £15
Date: 02/04/2025
Chq number: 000135
Bank: Handelsbanken
Sort code: 40-51-62
Acc number: 88626086
Account Name: McLintocks (NW) Limited – Current Account

The cheque was not returned to us with the accounts.

I spoke to Shola in the contact centre on 16/04/2025 and she advised me to send the accounts back into yourselves without the cheque and explain the situation. She said to send in an email and this would create an audit trail to allow for this to be resolved.

I have sent the accounts, CIC 34 and covering letter back to yourselves in the post today along with this email so hopefully this can be resolved and the cheque matched up.

Please can you keep me up to date on the progress of this.

Kind regards
Megan

CIC ACC – Frontend Scanning sheet for Missing Doc Flyer

Company name: LET'S FARM EXTRA C.I.C.

Company number: 15095607.

Indicate with a tick whether the item has been included or absent from the package

	Included	Absent
Cheque — Cheque for £15		✓
ACCs — 'small' CIC Annual Accounts	✓	
CIC34 — CIC 34 Community Interest Company Report	✓	

Please Note: This should be placed in the back of the Accounts package unless the Accounts are the missing item, when it will be placed at the front and barcoded.