

BATH CITY FARM

England & Wales · Charity number 1050202

Details

Other names	BATH CITY FARM LIMITED
Status	Registered
Legal form	Charitable company
Company number	03112751
Registered	1995-10-26
Register	View on the Charity Commission register

Contact

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Activities

Objects: A) TO PROMOTE THE BENEFIT OF THE INHABITANTS OF, AND PERSONS EMPLOYED IN, THE CITY OF BATH AND ITS NEIGHBOURHOOD (HEREINAFTER CALLED THE BENEFICIARIES) AND THE NEIGHBOURHOOD THEREOF (HEREINAFTER CALLED THE AREA OF BENEFIT) WITHOUT DISTINCTION OF RACE, SEX, SEXUAL ORIENTATION, GENDER REASSIGNMENT, RELIGION OR BELIEF, MARITAL OR CIVIL PARTNERSHIP STATUS, AGE, DISABILITY, OR PREGNANCY AND MATERNITY BY ASSOCIATING THE LOCAL AUTHORITIES AND/OR VOLUNTARY ORGANISATIONS AND INHABITANTS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS, AND PARTICULARLY THOSE WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, POVERTY OR SOCIAL AND ECONOMIC CIRCUMSTANCES. B) TO ADVANCE THE EDUCATION OF THE SAID BENEFICIARIES, AND PARTICULARLY YOUNG MEMBERS OF THE PUBLIC AT LARGE, IN AGRICULTURE, HORTICULTURE, HOMECRAFTS, CONSERVATION, COUNTRY LIFE AND RELATED SUBJECTS AND IN THE PRINCIPLES OF GOOD CITIZENSHIP AND SELF-DISCIPLINE, THROUGH THEIR LEISURE-TIME ACTIVITIES SO THAT THEY CAN DEVELOP THEIR PHYSICAL, MENTAL AND SPIRITUAL CAPACITIES AND GROW TO FULL MATURITY AS INDIVIDUALS AND MEMBERS OF SOCIETY, AND THEIR CONDITIONS OF LIFE MAY BE IMPROVED. C) TO PROMOTE AMONG THE INHABITANTS OF THE AREA OF BENEFIT HUMANITY AND MORALITY BY EDUCATING THEM IN CARE AND CONSIDERATION FOR ALL ANIMALS, PARTICULARLY ANIMALS IN NEED OF CARE AND PROTECTION; AND FOR THESE PURPOSES TO CARE FOR AND EXHIBIT ANIMALS IN COMMON AGRICULTURAL AND DOMESTIC USE SO THAT THE PUBLIC, AND PARTICULARLY THE YOUNGER MEMBERS THEREOF, WILL LEARN A GREATER AWARENESS OF AND APPRECIATION FOR SUCH ANIMALS. D) TO PROVIDE EDUCATION AND TRAINING FOR PERSONS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, POVERTY OR SOCIAL AND ECONOMIC CIRCUMSTANCES, RESIDENT IN THE SAID AREA OF BENEFIT, SO AS TO PREPARE THEM FOR ANY TRADE, OCCUPATION OR SERVICE AND THEREBY ADVANCE THEM IN LIFE OR ENABLE THEM TO EARN THEIR OWN LIVELIHOOD. E) TO RELIEVE PHYSICALLY OR LEARNING DISABLED INHABITANTS AND THOSE LIVING IN SOCIAL DEPRIVATION WITHIN THE SAID AREA OF BENEFIT AND THOSE LIVING WITH AND RECOVERING FROM PHYSICAL OR MENTAL ILLNESS BY PROVIDING AS A REMEDIAL RECREATIONAL OR THERAPEUTIC ACTIVITY FACILITIES, SUBJECT WHERE APPROPRIATE TO THE CONSENT OF THE MEDICAL ADVISORS OF ALL SUCH PERSONS.

Activities: The Farm provides volunteering opportunities, particularly for disadvantaged people and an informal educational environment for children, young people and their families, with an emphasis on healthy living and caring for the environment, we also hold community activities such as evening bat walks. The Farm offers year round open access to the meadows, woodland, wildlife pond and farmyard.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Arts/culture/heritage/science, Animals, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** IN PRACTICE, BATH AND SURROUNDING NEIGHBOURHOOD
- Bath And North East Somerset

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£977,161	£937,714	£1,017,819	43
2023-12-31	£864,698	£798,344	£978,372	36
2022-12-31	£593,385	£517,055	£912,018	25
2021-12-31	£864,976	£356,940	£835,688	20
2020-12-31	£401,968	£302,260	-	-

Trustees

Name	Role	Appointed
William Henry Thomas Sheppard	Chair	2022-12-01
Amanda Loran		2024-10-08
Ben Meynell		2025-08-14
Christina Shireen Button		2019-12-02
Corinne Evans		2025-08-14
Gwen Cordelia James		2022-09-20
Joanne Southwell		2019-02-26
Michael Alan Williams		2022-09-20
Stephen James Mayhew		2024-01-08
Tamsin Egan		2019-10-02

BATH CITY FARM

England & Wales - Charity number 1050202

Accounts

REGISTERED COMPANY NUMBER: 03112751 (England and Wales)
REGISTERED CHARITY NUMBER: 1050202

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2024
for
Bath City Farm

Monahans
Chartered Accountants
Hermes House
Fire Fly Avenue
Swindon
Wiltshire
SN2 2GA

Bath City Farm

Contents of the Financial Statements
for the Year Ended 31 December 2024

	Page
Report of the Trustees	1 to 8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11
Cash Flow Statement	12
Notes to the Financial Statements	13 to 26

Report of the Trustees
for the Year Ended 31 December 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objects per its governing document are:

- A) To promote the benefit of the inhabitants of, and persons employed in, the city of Bath and its neighbourhood (hereinafter called the beneficiaries) and the neighbourhood thereof (hereinafter called the area of benefit) without distinction of race, sex, sexual orientation, gender reassignment, religion or belief, marital or civil partnership status, age, disability, or pregnancy and maternity by associating the local authorities and/or voluntary organisations and inhabitants in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants, and particularly those who have need of such facilities by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances.
- B) To advance the education of the said beneficiaries, and particularly young members of the public at large, in agriculture, horticulture, homecrafts, conservation, country life and related subjects and in the principles of good citizenship and self-discipline, through their leisure-time activities so that they can develop their physical, mental and spiritual capacities and grow to full maturity as individuals and members of society, and their conditions of life may be improved.
- C) To promote among the inhabitants of the area of benefit humanity and morality by educating them in care and consideration for all animals, particularly animals in need of care and protection; and for these purposes to care for and exhibit animals in common agricultural and domestic use so that the public, and particularly the younger members thereof, will learn a greater awareness of and appreciation for such animals.
- D) To provide education and training for persons who have need of such facilities by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances, resident in the said area of benefit, so as to prepare them for any trade, occupation or service and thereby advance them in life or enable them to earn their own livelihood.
- E) To relieve physically or learning disabled inhabitants and those living in social deprivation within the said area of benefit and those living with and recovering from physical or mental illness by providing as a remedial recreational or therapeutic activity facilities, subject where appropriate to the consent of the medical advisors of all such persons.

Bath is a largely affluent city, but one divided by social inequality. Bath City Farm is the only city farm in Bath & North East Somerset, and we welcome visitors from across the district and beyond. The Farm is a community hub and green oasis nestled amongst the neighbourhoods of Twerton, Whiteway and Southdown and is a well-established community and mental wellbeing hub for residents of all ages and backgrounds. Regardless of whether a visitor is attending one of our social impact projects, a child on a school visit, or is somebody using the Farm to breathe fresh air and connect with nature; spending time with us improves mental and physical health, confidence and self-esteem.

Set up by the local community, for the local community, our 37-acre site provides rare access to natural space in the city, supporting local green infrastructure. Our vision has always been to create a healthy community rooted in nature, food, farming and each other. As a welcoming urban farm, we use our unique setting and targeted projects to educate, improve wellbeing and transform lives. Bath City Farm exists to:

- Boost emotional, mental, physical and social well-being
- Support people who experience disadvantages to develop new skills and confidence
- Provide educational opportunities associated with growing and cooking, animal care, heritage craft, and wildlife conservation
- Inspire environmental awareness and activity
- Grow the number of people engaging in their community
- Bring enjoyment to the public

Starting life in the early 1990's, the Farm has grown in response to demand and in 2024 supported 781 people through a range of projects in horticulture, animal care, catering, retail and hospitality, wildlife conservation and land management. Aimed at supporting children and young people facing adversity, and adults with complex health and social needs, these projects grow confidence, social networks and teach new skills. We also maintain our site as a free-to-access community resource and welcomed around 70,000 visitors in the last year and 583 children as part of school visits. The Farm has extensive facilities, including a café, children's playground, training kitchen, meeting room, outdoor amphitheatre, community allotments, and 37 acres of green space. We play a vital role for other local charities, education providers and organisations who benefit from our unique outdoor setting.

With almost 30 years of experience in delivering projects with children, young people and adults, we have developed generational connections with many local families and individuals and strive to offer care holistically, whether individual needs are practical, emotional or social.

Report of the Trustees
for the Year Ended 31 December 2024

OBJECTIVES AND ACTIVITIES

Public benefit

In shaping the strategy for the year, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Main activities to further Bath City Farm's purpose for public benefit

To achieve this in 2024, the Farm delivered 12 unique targeted projects overseen by two programme managers. Projects provide regular weekly sessions, mostly free at the point of access for adults, young people and families throughout the whole of B&NES but with a particular focus on our local communities of Twerton, Whiteway and Southdown. Our social impact projects support people of all ages with additional needs to overcome structural disadvantages.

The Children, Young People and Families Programme:

Alternative Provision - 65 direct Beneficiaries - Delivered in partnership with schools, for children who need an alternative to school-based learning.

Little Farmers - 33 direct beneficiaries plus adult carers - A nurturing group for children under 5 and their guardians, free to attend and focused on improving confidence and connection with others in the community.

Roots and Shoots & Farm Tots - 68 and 55 direct beneficiaries plus adult carers respectively - A toddler group for children under 5 allowing them to play and discover nature.

Farm Club - 17 direct beneficiaries - A free weekly club for children aged 5-11 in the local area who require support. Together we enjoy the outdoors, increase their emotional resilience, improve their physical health and build their social skills.

Saturday Farm Club (5-11) - 32 direct beneficiaries - A group for 5-11 year olds, to participate in farm and woodland activities and make lasting friendships.

Saturday Youth Club (11-16) - 6 direct beneficiaries - This is a new group to support young people to develop confidence, self-esteem, socialise and have fun through engaging in practical Farm activities.

Farm Hands - 17 direct beneficiaries - A weekly group for ages 11-16 who are facing challenges. With long term support, focuses include building key practical skills and contributing to their community through caring for the site, the gardens, the animals and helping with events.

Youth Outreach and 16-25 Skills Course - 23 direct beneficiaries - Outreach in the community to engage young people at risk of anti-social behaviour and who are not currently in Education, Employment or Training, to join our 6-week skills course in animal care, supporting them to move into other projects.

School visits - 583 children visited the Farm as part of a school visit, offering hands-on sessions for early years, and key Stages 1, 2, 3, 4 and 5.

Summer holiday club - 145 children ages 8 - 13, participating in farm and forest school activities.

The Adult Programme:

Roots to Health - 202 participants - Supporting adults with complex health and social needs through therapeutic gardening, animal care and cooking.

Roots to Work - 76 participants - Supporting adults who are disadvantaged by the jobs market to gain structured work experience and training in retail and hospitality, horticulture, groundskeeping, conservation and cooking.

CRAFTworks - 12 participants - A women only crafting group with a focus to improve people's mental wellbeing.

Natural Pathways - 14 participants - A wildlife conservation group with a focus on improving people's mental wellbeing.

EARTHworks - 16 beneficiaries - A therapeutic gardening group tailored to meet the needs of adults living with learning difficulties.

Each project targets a group who experience a specific set of additional needs and uses farming and land-based activities to engage, support recovery, inspire creativity, build skills, confidence and overcome personal challenges.

Every project is led by a skilled team able to provide structured activities to suit a variety of needs and offer physical, mental, and emotional support. We also offer supported training and progression opportunities when people are ready to take that next step.

Report of the Trustees
for the Year Ended 31 December 2024

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

This year marked the final year of our 3-year organisational strategy, 2022 - 24. The Farm is continuing to build upon its well-established programmes, adding new facilities and projects. Against a backdrop of social challenges brought about by Covid, Cost of Living crises increasing health inequalities and education and employment inequalities. As a result, we have continued to grow our team to meet the increased demand for our services and complexity of needs of those attending our projects. To meet this demand between January to December the team reduced in headcount from 39 salaried staff to 37 salaried staff but increased its FTE from 18.11 to 20.84. This was a concerted effort to reduce the number of very small part-time roles.

Providing a rich programme of therapeutic, educational and lifelong learning opportunities: Children, Young People and Family Service

During 2024 our well-established Children & Young People Programme provided opportunities to 1044 local young people via hundreds of farm-based sessions.

Although Bath is a wealthy city, there are pockets of significant deprivation, the majority of which are located in the areas surrounding the farm. Children and young people living in the poorest areas of Bath, and the surrounding B&NES district, are significantly more likely than the national average to be absent from school, obese, misuse substances, participate in anti-social behaviour, or be admitted to hospital with mental health issues.

Our provision is focused on the four age groupings that reflect local education systems - under 5s, 5-11s, 11-16s and 16-25s - and the transitions which frequently impact young people's mental health.

The programmes provide regular structure, valuable learning and socialising opportunities outside of family life and formal education. Additionally, children in the Alternative Provision Programme and 16-25 Skills Course have the opportunity to achieve AQA certificates.

Much of our provision is provided free of charge and 290 local young people (aged 1-25) benefited from these free programmes. Almost all of these young people face a variety of challenging circumstances, and the vast majority attended sessions for many months or the whole year. For these young people the farm is a safe and fun place where they can learn new skills, make friends, connect with the animals and nature and build their resilience.

In addition to this, 563 pupils visited the farm on a school visit. Many of these young people also face additional challenges and disadvantages and some had never been to the site. Learning about the animals and ecology of the farm brings their classroom lessons to life and provides an important opportunity to be in nature.

A further 191 young people joined our regular paid for provision. Costs are kept as low as possible to try to ensure affordability. Many of the young people on these programmes also have additional needs and the provision allows them to learn new skills, and for those of school age, to socialise outside of school.

In 2024 we grew our successful Wild Acres Alternative Provision Programme. These sessions are for young people aged 4-18 who require additional support beyond mainstream education and are a highly tailored alternative or add on to school-based learning.

Our data for children and young people attending our 2024 funded projects shows:

- 92.5% of participants have greater emotional wellbeing
- 89% feel more confident and have stronger self-belief
- 87% have improved physical health, and are better informed about food choices

There are also clear improvements in engagement with learning, emotional self-regulation and social interaction.

Some quotes from project participants in 2024:

"The visit was very well organised and educational. The children really enjoyed learning about and feeding the animals. The workshops were really good for reinforcing prior learning and putting this learning into a real-life context." A local primary school

"It is the ONLY provision that has worked for our child." Parent of an AP student

"[The AP session leader] plans fantastic sessions, he is learning lots of skills, knowledge. And she's great at keeping him focused and calm." Parent of an AP student

"Being at the farm gives me something to do, gives me experience and I don't have to sit at home all the time, I can do something I enjoy" AQA Skills (16-25) course participant

"I give it 10/10 because it was fun to learn more new things." AQA Skills (16-25) participant

Report of the Trustees
for the Year Ended 31 December 2024

"The relaxed and welcome atmosphere has helped me keep calm and regulate stress in a way that is 100% worth the hill hike to get here, I love it at the farm." Farm Skills (16-25) participant

"I think my daughter's social language has been developed through making new connections at the farm...and this has most definitely helped her social development, which I feel was adversely affected through lockdowns." Parent of an under 5

"[My child] can avoid doing things sometimes through lack of confidence or because of sensory processing challenges. I think the farm sessions really engaged her and pushed her gently out of her comfort zone to try new things." Parent of an under 5

Providing a rich programme of therapeutic, educational and lifelong learning opportunities: Adult Programme

During the year, we welcomed 320 adults to our targeted programmes, which provide meaningful, nature-based interventions for people experiencing crisis, living with long-term emotional challenges, or with a learning disability. The Farm delivers three core programmes for adults, each tailored to different user groups, but all making use of the farm's rich resources and opportunities to promote recovery, learning, and wellbeing.

Roots to Health

In 2024, 202 people participated in Roots to Health, the majority through referral. Of these, 93% had a clinical mental health diagnosis and were referred by AWP NHS Trust, GPs' Social Prescribing services, or partner charities and community organisations. A smaller number came to us through self-referral, often while awaiting NHS support, following discharge, or after being declined for statutory services. Many of these individuals had little or no other mental health provision available to them.

Participants presented with a wide range of mental health conditions, including chronic depression, anxiety, psychosis, PTSD, bipolar disorder, complex PTSD, emotionally unstable personality disorder, OCD, and schizophrenia or schizoaffective disorder. Alongside these challenges, many faced additional complex needs such as social isolation, substance dependency, body dysmorphia, eating disorders, self-harm, domestic abuse, or were living with autism, ADHD, or mild learning disabilities. Alarming, 48% of beneficiaries reported experiencing suicidal thoughts within the previous six months. Below is a Roots to Health participant's story:

"When I had a mental health crisis and was signed off work, I knew straight away the Farm could help me in my recovery. When I am here, I feel socially connected, valued and like I can engage with the people. The rest of my week is bleak, and I often don't leave the house, but knowing that I will be here on Monday and Wednesday gives me a purpose to keep going and not give up. I was socially isolated before joining the Farm, I didn't have anyone that understood me. The staff here are lovely, they are invested in my mental health, and I have made friends with the other volunteers who I now meet up with outside the Farm. I love working with the animals, it means a lot to care for them and engaging with the visitors and kids; brightening their day is so rewarding. On my second day here, I helped shave a sheep! It was a great sense of achievement. Going forward I am focused on healing and getting better, the Farm is a massive part of this, I am starting to feel like it will be possible to recover and live a better life."

Roots to Work

Roots to Work is a supportive employability programme that helped 76 trainees last year across five work areas: catering, hospitality, grounds maintenance, horticulture, and wildlife conservation. The programme offers year-round, semi-supported placements designed to gently guide those furthest from the labour market towards employment, further volunteering, or education.

Alongside their placements, trainees receive practical support such as CV writing and updating, interview preparation, job search guidance, access to additional training, and signposting to other relevant services. Referrals are made through the Job Centre, DWP, and We Work for Everyone. Below is a Roots to Work participant's story:

"Roots to Work has transformed my life for the better. I went from not being able to do very much on my own at all, to now coming to the group every week on my own, communicating with people, learning new skills and really enjoying what I'm doing. It's meant that I can take those skills into other workplaces and things like that. On the horticulture course we've learned a lot about how to do all sorts of planting from seeds to bulbs...Without the course I would never have gained the confidence to see myself volunteering in other spaces, so I've now also started volunteering at a garden centre. My confidence was really, really low before I discovered the Farm and the Roots to Work course. If it wasn't for this program, I would still be struggling with my mental health massively. I wouldn't have ambitions or excitement towards the future, and I wouldn't be able to see myself going into employment."

EARTHworks

Earthworks is our specialist programme for people living with moderate learning disabilities. It has a regular group of participants that engage with farm life and learn key skills such as cooking, gardening, team working and problem solving. It supports up to 15 people each year to live more independent lives.

Developing the Farm as a beacon of excellence tackling nature and climate emergencies

Report of the Trustees
for the Year Ended 31 December 2024

The Farm continued to lead on environmental regeneration, with major progress made across our 37-acre site. New habitats were created including a butterfly bank and bog garden near the Bath Shed, and a woodland pollinator garden in Kelston Copse, which will serve as a living seed bank for our growing nursery. Our wildlife pond in the allotment was restored and is now home to great crested newts, dragonflies and damselflies. A monthly moth monitoring group was launched to gather data on local biodiversity, with moths acting as key indicator species.

Tree planting efforts expanded further, supported by Forest of Avon funding. Over the winter, 26 nut trees and 16 fruit trees were planted, along with 30 native species in Lower Lamb Sleight, where new chestnut guards were installed to protect young saplings. Bathscapes supported the reseeded of our hay meadow using wildflower seed collected by the National Trust, and a new composting system is now processing café waste for use in our vegetable beds.

Alongside this environmental work, significant progress was made in sustainable infrastructure. The Farm secured a £25,000 grant to install solar panels on the café roof, and planning approvals were finalised for the new Hay Barn and polytunnels, which form the heart of our new Growing Hub.

Producing high quality, affordable and nutritious food with local communities

Our food production and growing enterprise expanded substantially throughout the year. With the support of WECA's Growth and Adaptation fund, we invested in commercial juicing equipment, irrigation, and tools, and refurbished a former café kiosk for use as a dedicated food storage unit. These upgrades lay the groundwork for a new community juicing facility, expected to be launched in 2025.

In the café, consistent improvements in operations and cost management have brought about a dramatic improvement in revenue compared with the same period last year, meaning the café is now contributing towards core costs. This reflects the hard work and dedication of our team and volunteers, alongside oversight from the board.

The Monday "Jamming Group" has continued to thrive, using seasonal produce to make a range of preserves for sale in the café and shop. Meanwhile, our orchard was pruned and mulched in preparation for an expanded growing season. The planting of fruit and nut trees including quince, medlar and mulberry varieties further supports our ambition to grow more of the Farm's own produce for community consumption.

Growing our network of passionate Farm advocates

Efforts to build advocacy and engagement around the Farm gathered strong momentum. Our Spring and Summer Fairs welcomed hundreds of local residents, while a series of public workshops taught skills in heritage craft, horticultural and nature connection. Quarterly member meetups and farm walks were introduced, with a focus on building a more active and visible membership community. We also launched a crowdfunder campaign supported by a professionally produced video and generous match-funding, which raised just under £43,000 to invest back into the Farm.

The Farm has increased its engagement with the business community through delivery of three business breakfast networking events. These events have led to the booking of corporate volunteering days and room bookings. Mallory Jewellers and Reside Lettings named us their charity of the year, together raising over £15,000 through fundraising efforts. Further promotional opportunities were secured through Bath Life magazine and a summer internship from the University of Bath, who completed valuable research into Farm visitor experience.

Recognition of the Farm's growing public presence was reflected in our nomination as a finalist for Bath Life's Charity of the Year, helping to cement our reputation as one of Bath's leading community-led charities.

Growing resilient and sustainable communities: Leading the Twerton and Whiteway Network

Bath City Farm has been acting as host organisation for the Twerton and Whiteway Network, chairing its steering group, holding its funds and employing Network staff. This year saw the Twerton and Whiteway Community Network mature into a resident-led initiative, with a 50/50 mix of local residents and organisations now making up the Network's steering group, a key milestone set out in our strategy.

The Network has played a central role in organising the return of the Whiteway Green Summer Fun Day, a much-loved neighbourhood celebration that had not taken place for several years. Alongside this, professional workshops, including a high-profile training day with community development expert Cormac Russell were organised. The event deepened shared understanding of asset-based approaches to community building and was fully funded through a grant from UK Research Innovation.

We also strengthened partnerships with local organisations including Bath University, Quartet Community Foundation, Avon Wiltshire Partnership, GP surgeries and mental health providers, expanding our reach and influence within the city.

Report of the Trustees
for the Year Ended 31 December 2024

FINANCIAL REVIEW

Financial position

Grants secured in 2024 were received from:

- Children in Need, St James Place, Garfield Weston, Hedley Foundation, Social Farms and Gardens, Quartet Community Foundation, Delamere Dairy Foundation, and Brownsword Charitable Foundation towards our Children Youth and Families Programme.
- Henry Smith Charitable Trust, Sobell Foundation, and Avon and Wiltshire Partnership Mental Health Trust towards our Adult Mental Health Programme.
- National Lottery Community Fund towards our Roots to Work Programme.
- Quartet Community Foundation, St Johns Foundation and Rotary Club of Bath towards Bath Shed.
- National Lottery Community Fund and UK Research Innovation to develop our work with the Twerton and Whiteway Network.
- West of England Combined Authority, Quartet Community Foundation and Dan Force Fund towards a new food growing hub.
- Site improvements from Groundworks UK for solar panels, Forest of Avon for tree planting, Cooperative UK for cooking equipment.

Reducing our reliance on grant funding and becoming more financially resilient was a key objective in our 2022 - 24 strategy. In 2024, our trading income rose to £253,873 from £204,569 in 2023, due to increased trading in the Farm Cafe as well as the introduction of an Alternative Provision offering.

The Farm finished the year with a total gross income of £977,161.

Total funds at 31 December 2024 were £1,017,819 of which £914,950 are unrestricted and £102,869 are restricted.

Reserves policy

The Trustees have adopted a written policy on Reserves and Investments and aim to retain at least 3 months running costs held as Free/Unrestricted Reserves. Our monthly average running costs in 2024 were £73,000. The Trustees continue to keep the charity's risks under review and review the Farms risk register every 6 months at a Board Meeting.

Total funds at 31 December 2024 were £1,017,819 of which £914,950 are unrestricted and £102,869 are restricted. Unrestricted reserves include fixed assets totalling £694,970. Free reserves, being unrestricted funds excluding fixed assets, are £219,980 at the end of 2024. After taking account of future asset depreciation and redundancy reserve this equates to 3 months running costs. Restricted funds total £102,869 at 31st December 2024.

The Farm is a low energy user, as in 2024 we used 53,108 kWh, a 7.7% increase on last year likely due to increased utilisation of spaces and better functioning heated water and heating facilities.

FUTURE PLANS

Over the next 12 months, Bath City Farm will:

- Launch our 2025 - 2028 organisational strategy.
- Continue to grow our Green Social Prescribing offer and be central to Green Health Care services in B&NES. Deepen our connection with Avon and Wiltshire Mental Health Trust to build a shared use confidential therapy space on the Farm site.
- Complete and launch the Bath Shed workshop, a new social project aimed at people over 50, who experience social isolation and / or loneliness. The new workshop, where participants will make and mend things in a social setting, is being built by shed members, hoping to be completed by the end of 2024.
- Further develop our Alternative Provision programme partnering with more schools. A new 24ft yurt space will be created so we can accommodate more children and young people in all weathers.
- Launch a new 350 sq/m Growing Hub including a barn, which will host a community juicing facility and store hay cut from the Farm's wildflower meadows.
- Two new polytunnels will provide space to grow crops, whilst providing more volunteer and vocational learning opportunities.
- Further develop the vision for a new education building to provide a central space for all our educational and learning activities. Define its characteristics, uses, purpose and secure funding to develop the design.
- Further develop our nature trail, with a new map and signage, helping more people to benefit from the peaceful nature available on our wider site

Report of the Trustees
for the Year Ended 31 December 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charity is constituted as a company limited by guarantee, incorporated on 12th October 1995, registered under the Companies Acts (registration number 03112751) and its governing document is a Memorandum and Articles of Association. It was granted charitable status by the Charity Commission under number 1050202. By operation of law, all trustees are directors under the Companies Act 2006 and all directors are trustees under charities legislation and have responsibilities, as such, under both company and charity legislation.

Recruitment and appointment of new trustees

New trustees are recruited by advertising for specific roles or skillsets, identified as gaps within our trustee board. This changes as our strategic priorities evolve. The organisation has a clearly documented standard process prior to appointment which incorporates recommended good practice for safer recruitment.

The process includes an application, shortlisting, an informal interview, attending at least one trustee meeting as an observer; and taking up two references and a DBS check. After that, if the decision to appoint is agreeable on both sides, they will be co-opted as a trustee until the next AGM, when their appointment will be subject to election by members.

Organisational structure

The Farm Director leads delivery of the Farm's strategy with support from a Senior Leadership Team consisting of a Programme Manager (Adults), Programme Manager (Children, Youth and Families), People and Office Manager, Site Development Manager, Finance Manager, Roots to Work Cafe Manager and a team of dedicated staff working in specialist impact areas. The Board of Trustees have the following sub committees made up of trustees, staff and occasionally outside associates:

- Health and Safety
- Finance
- Staffing
- Safeguarding

The Board of Trustees agrees to an annual budget, which then allows the Farm Director to make the planned spending and employment commitments that are provided for within the budget. The Trustees maintain oversight of both budgeted income and expenditure through the meetings of the bi-monthly Finance Committee, which is made up of staff and trustees which report to Trustee quarterly meetings.

Induction and training of new trustees

New trustees are required to read the following policies - Child Protection and Safeguarding Vulnerable Adults, Safeguarding Behaviour Code, Equal Opportunities and Health and Safety. All new trustees attend a Safeguarding briefing led by our Safeguarding trustee.

Key management remuneration

Bath City Farm's Job Ranking and Benchmarking Policy aims to pay staff a rate for their work which matches as closely as possible rates for comparable skills and responsibilities in similar third sector organisations. In practice, this is done by identifying at least three comparable roles for each post, in other similar charities (ideally in the West of England) and using those to assess a "market rate". The benchmarking process takes place every 2 years, most recently in December 2023. The Farm pays staff the real living wage rate as a minimum.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03112751 (England and Wales)

Registered Charity number

1050202

Registered office

Kelston View
Whiteway
Bath
Bath & NE Somerset
BA2 1NW

Report of the Trustees
for the Year Ended 31 December 2024

Trustees

T Sheppard

William Henry Thomas Sheppard
Ben Meynell - appointed 14 August 2025
Corinne Evans - appointed 14 August 2025
Amanda Loran - appointed 8 October 2024
Cerys Blades - appointed 14 August 2025
Stephen James Mayhew - appointed 10 January 2024
Gwen Cordelia James
Michael Alan Williams
Christina Shireen Button
Mark Richardson
Tamsin Egan
Joanne Southwell
Alex Perkins - appointed 8 October 2024, resigned 26 March 2025
Michael Collins - resigned 12 October 2024
Philippa Rogers - resigned 12 October 2024
Deborah Steele - resigned 30 January 2024

Independent Examiner

James Gare FCA DChA
Monahans
Chartered Accountants
Hermes House
Fire Fly Avenue
Swindon
Wiltshire
SN2 2GA

Organisations providing financial support services to the Farm include:
HSBC, 41 Southgate, Bath BA1 1TN - Banking services
Unity Trust Bank, 4 Brindley Pl, Birmingham B1 2JB - Banking Services
Triodos Bank UK, Deanery Road, Bristol BS1 5AS - Banking Services
Bath Building Society, 12 Moorland Road, Bath BA2 3PL - Banking Services
United Trust Bank Limited, One Ropemaker Street, London, EC2Y 9AW - Banking Services
Charity Bank, Fosse House, 182 High Street, Tonbridge, TN9 1BE - Banking Services
Bristol Community Accountants CIC, Davenport Road, Bristol BS4 1DQ - Accounting services

10 September 2025

Approved by order of the board of trustees on and signed on its behalf by:


.....
T Sheppard - Trustee

**Independent Examiner's Report to the Trustees of
Bath City Farm**

Independent examiner's report to the trustees of Bath City Farm ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity's 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 charity'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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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:

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 the UK and Republic of Ireland (FRS 102)).

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.



James Gare FCA DChA

Monahans
Chartered Accountants
Hermes House
Fire Fly Avenue
Swindon
Wiltshire
SN2 2GA

Date: 11 September 2025

Bath City Farm

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 December 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	173,728	395,915	569,643	545,219
Charitable activities	6				
The Farm		142,179	782	142,961	109,614
Other trading activities	4	252,373	1,500	253,873	204,569
Investment income	5	10,684	-	10,684	5,296
Total		<u>578,964</u>	<u>398,197</u>	<u>977,161</u>	<u>864,698</u>
EXPENDITURE ON					
Raising funds	7	250,789	-	250,789	260,581
Charitable activities	8				
Mental Health Activities		52,071	89,778	141,849	143,706
Roots to Work		23,130	105,301	128,431	110,465
Youth and Family		79,550	59,644	139,194	121,121
Other Educational and Community Projects		123,878	120,764	244,642	83,943
Animals		32,809	-	32,809	78,528
Total		<u>562,227</u>	<u>375,487</u>	<u>937,714</u>	<u>798,344</u>
NET INCOME		16,737	22,710	39,447	66,354
Transfers between funds	20	<u>168,851</u>	<u>(168,851)</u>	<u>-</u>	<u>-</u>
Net movement in funds		185,588	(146,141)	39,447	66,354
RECONCILIATION OF FUNDS					
Total funds brought forward		729,362	249,010	978,372	912,018
TOTAL FUNDS CARRIED FORWARD		<u>914,950</u>	<u>102,869</u>	<u>1,017,819</u>	<u>978,372</u>

The notes form part of these financial statements

Bath City Farm (Registered number: 03112751)

Balance Sheet
31 December 2024

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible assets	15	694,970	559,045
CURRENT ASSETS			
Stocks	16	7,901	7,901
Debtors	17	27,034	41,392
Cash at bank and in hand		442,731	411,236
		477,666	460,529
CREDITORS			
Amounts falling due within one year	18	(154,817)	(41,202)
NET CURRENT ASSETS		322,849	419,327
TOTAL ASSETS LESS CURRENT LIABILITIES		1,017,819	978,372
NET ASSETS		1,017,819	978,372
FUNDS	20		
Unrestricted funds		914,950	729,362
Restricted funds		102,869	249,010
TOTAL FUNDS		1,017,819	978,372

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

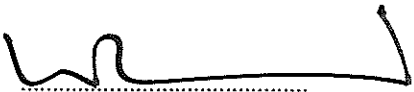
The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on ~~10 September 2025~~ and were signed on its behalf by:


Trustee **HUGH SHEPPARD - CHAIR**

The notes form part of these financial statements

Bath City Farm

Cash Flow Statement
for the Year Ended 31 December 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	23	188,692	131,919
Net cash provided by operating activities		<u>188,692</u>	<u>131,919</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(167,881)	(33,324)
Interest received		10,684	5,296
Net cash used in investing activities		<u>(157,197)</u>	<u>(28,028)</u>
Change in cash and cash equivalents in the reporting period		<u>31,495</u>	<u>103,891</u>
Cash and cash equivalents at the beginning of the reporting period		<u>411,236</u>	<u>307,345</u>
Cash and cash equivalents at the end of the reporting period		<u><u>442,731</u></u>	<u><u>411,236</u></u>

The notes form part of these financial statements

Bath City Farm

Notes to the Financial Statements **for the Year Ended 31 December 2024**

1. STATUTORY INFORMATION

Barth City Farm is a charitable company limited by guarantee, without share capital, incorporated in England and Wales. The registered office address, nature of the charity's operations and principal activities can be found in the Trustees' Report.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest pound.

There are no significant areas of judgements or key sources of estimation uncertainty.

Going concern

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

Legal status of the Charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Buildings and structures	- 20% on reducing balance
Orchard	- 4% on a straight line basis
Plant and machinery	- 20% on straight line basis
Fixtures and fittings	- 10% on straight line basis

Tangible fixed assets are not depreciated in the year of acquisition.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Bath City Farm

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

2. ACCOUNTING POLICIES - continued

Fund accounting

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash 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 after allowing for any trade discounts due.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

3. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	106,830	55,996
Grants	461,915	488,681
Membership	898	542
	<u>569,643</u>	<u>545,219</u>

4. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Cafe receipts	233,202	189,985
Animal income	12,877	8,272
Traded income	7,794	6,312
	<u>253,873</u>	<u>204,569</u>

5. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>10,684</u>	<u>5,296</u>

Bath City Farm

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

6. INCOME FROM CHARITABLE ACTIVITIES

		2024	2023
	Activity	£	£
Site income	The Farm	16,649	14,439
Building income	The Farm	8,343	9,293
Events	The Farm	3,688	4,851
Activity fees	The Farm	114,281	81,031
		<u>142,961</u>	<u>109,614</u>

7. RAISING FUNDS

Other trading activities

	2024	2023
	£	£
Purchases	68,620	83,371
Staff costs	109,719	104,103
Trading costs	2,250	2,407
Fundraising costs	70,200	70,700
	<u>250,789</u>	<u>260,581</u>

8. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 9)	Support costs (see note 10)	Totals
	£	£	£
Mental Health Activities	84,094	57,755	141,849
Roots to Work	76,109	52,322	128,431
Youth and Family	82,503	56,691	139,194
Other Educational and Community			
Projects	183,995	60,647	244,642
Animals	17,545	15,264	32,809
	<u>444,246</u>	<u>242,679</u>	<u>686,925</u>

9. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024	2023
	£	£
Staff costs	339,750	222,963
Animal costs	11,690	10,612
Site maintenance	17,891	1,501
Staff training	5,905	3,338
Volunteer expenses	13,565	8,456
Other expenses	55,445	22,076
	<u>444,246</u>	<u>268,946</u>

Bath City Farm

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

10. SUPPORT COSTS

	Management £
Mental Health Activities	57,755
Roots to Work	52,322
Youth and Family	56,691
Other Educational and Community Projects	60,647
Animals	15,264
	<u>242,679</u>

Activity	Basis of allocation
Management	Percentage of direct costs
Governance costs	Percentage of direct costs

Support costs, included in the above, are as follows:

	Mental Health Activities £	Roots to Work £	Youth and Family £
Wages	32,269	29,233	31,674
Social security	3,028	2,742	2,971
Pensions	1,163	1,053	1,141
Rent and rates	1,135	1,029	1,115
Light and heat	3,264	2,956	3,203
Site maintenance, cleaning and security	5,415	4,906	5,315
Other costs	3,878	3,513	3,807
Depreciation of tangible and heritage assets	7,604	6,890	7,465
	<u>57,756</u>	<u>52,322</u>	<u>56,691</u>
		2024	2023
	Other Educational and Community Projects £	Animals £	Total activities £
Wages	33,884	8,529	135,589
Social security	3,179	800	12,720
Pensions	1,221	307	4,885
Rent and rates	1,193	300	4,772
Light and heat	3,426	862	13,711
Site maintenance, cleaning and security	5,686	1,431	22,753
Other costs	4,072	1,025	16,295
Depreciation of tangible and heritage assets	7,986	2,010	31,955
	<u>60,647</u>	<u>15,264</u>	<u>242,680</u>
			<u>268,817</u>

11. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024 £	2023 £
Depreciation - owned assets	31,956	27,702
Independent examination	<u>2,500</u>	<u>1,075</u>

Bath City Farm

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

12. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

Expenses paid to trustees during the year were £47 (2023: £152).

13. STAFF COSTS

	2024 £	2023 £
Wages and salaries	564,981	412,820
Social security costs	28,229	20,984
Other pension costs	9,453	7,454
	<u>602,663</u>	<u>441,258</u>

The average monthly number of employees during the year was as follows:

	2024	2023
Staff	<u>43</u>	<u>36</u>

No employees received emoluments in excess of £60,000.

Total employee benefits paid to key management personnel during the year were £39,280 (2023: £38,327).

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	157,038	388,181	545,219
Charitable activities			
The Farm	109,614	-	109,614
Other trading activities	204,569	-	204,569
Investment income	5,296	-	5,296
Total	<u>476,517</u>	<u>388,181</u>	<u>864,698</u>
EXPENDITURE ON			
Raising funds	239,662	20,919	260,581
Charitable activities			
Mental Health Activities	52,519	91,187	143,706
Roots to Work	73,629	36,836	110,465
Youth and Family	81,921	39,200	121,121
Other Educational and Community Projects	49,115	34,828	83,943
Animals	78,528	-	78,528
Total	<u>575,374</u>	<u>222,970</u>	<u>798,344</u>
NET INCOME/(EXPENDITURE)	<u>(98,857)</u>	<u>165,211</u>	<u>66,354</u>
Transfers between funds	36,037	(36,037)	-
Net movement in funds	<u>(62,820)</u>	<u>129,174</u>	<u>66,354</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	792,182	119,836	912,018

Bath City Farm

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>729,362</u>	<u>249,010</u>	<u>978,372</u>

15. TANGIBLE FIXED ASSETS

	Buildings and structures £	Orchard £	Plant and machinery £	Fixtures and fittings £	Totals £
COST					
At 1 January 2024	551,640	11,993	39,694	80,883	684,210
Additions	<u>128,663</u>	<u>7,014</u>	<u>30,937</u>	<u>1,267</u>	<u>167,881</u>
At 31 December 2024	<u>680,303</u>	<u>19,007</u>	<u>70,631</u>	<u>82,150</u>	<u>852,091</u>
DEPRECIATION					
At 1 January 2024	74,262	480	15,985	34,438	125,165
Charge for year	<u>22,396</u>	<u>480</u>	<u>4,220</u>	<u>4,860</u>	<u>31,956</u>
At 31 December 2024	<u>96,658</u>	<u>960</u>	<u>20,205</u>	<u>39,298</u>	<u>157,121</u>
NET BOOK VALUE					
At 31 December 2024	<u>583,645</u>	<u>18,047</u>	<u>50,426</u>	<u>42,852</u>	<u>694,970</u>
At 31 December 2023	<u>477,378</u>	<u>11,513</u>	<u>23,709</u>	<u>46,445</u>	<u>559,045</u>

16. STOCKS

	2024 £	2023 £
Livestock	<u>7,901</u>	<u>7,901</u>

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	14,143	9,536
VAT	511	-
Accrued income	12,380	22,400
Prepayments	-	9,456
	<u>27,034</u>	<u>41,392</u>

Bath City Farm

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	13,233	9,189
Social security and other taxes	7,222	-
VAT	-	3,474
Other creditors	409	7,091
Accruals and deferred income	133,953	21,448
	<u>154,817</u>	<u>41,202</u>

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2024 Total funds	2023 Total funds
	£	£	£	£
Fixed assets	694,970	-	694,970	559,045
Current assets	374,797	102,869	477,666	460,529
Current liabilities	(154,817)	-	(154,817)	(41,202)
	<u>914,950</u>	<u>102,869</u>	<u>1,017,819</u>	<u>978,372</u>

Bath City Farm

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

20. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General fund	170,317	48,692	971	219,980
Fixed asset fund	559,045	(31,955)	167,880	694,970
	<u>729,362</u>	<u>16,737</u>	<u>168,851</u>	<u>914,950</u>
Restricted funds				
Avon & Wiltshire Mental Health	5,819	(498)	-	5,321
Children in Need	7,619	(7,618)	(1)	-
Henry Smith Charity	19,108	(19,108)	-	-
Sobell Foundation	5,807	(4,575)	-	1,232
NHS Charities Together Stage 2	5,486	(5,486)	-	-
B&NES Levy	8,618	(1,560)	(7,058)	-
B&NES Council	810	706	-	1,516
Anonymous donor	24,851	4,446	(25,800)	3,497
St James Place	6,001	(5,799)	-	202
National Lottery Community Fund	56,256	(3,992)	(874)	51,390
Brownsword Charitable Foundation	994	(994)	-	-
National Lottery Community Fund 2	37,516	(30,526)	(1,754)	5,236
National Lottery Awards for All	12,000	(3,945)	(7,453)	602
Northwick Trust	15,000	(359)	(13,215)	1,426
Medlock Charitable Trust	14,975	1,433	(16,408)	-
Awards for All Family Project	1,234	(40)	(736)	458
Power to Change Business Development	392	(392)	-	-
Bath Youth for Christ	443	(200)	-	243
Norie Trust 2	374	(374)	-	-
Fouracre Trust	196	(197)	1	-
Malcolm Dodds	4,833	431	(1,267)	3,997
Curo Group	60	(60)	-	-
Quartet Community Foundation	618	(618)	-	-
Redundancy Reserve	20,000	-	(3,125)	16,875
Bathscape Landscape Partnership	-	1,127	(1,127)	-
West of England Combined Authority	-	25,463	(25,463)	-
Quartet Community Foundation	-	1,500	(986)	514
Dan's Force Fund	-	5,000	(4,760)	240
St John's Foundation	-	12,637	(11,595)	1,042
St John's Foundation	-	912	-	912
Social farms and Garcyp resources	-	522	-	522
Groundworks UK	-	24,713	(24,713)	-
National Lottery Community Fund	-	6,358	-	6,358
Garfield Weston Foundation	-	(2,603)	-	(2,603)
Rotary Club of Bath	-	1,000	-	1,000
Cooperative	-	1,801	-	1,801
West of England Combined Authority	-	8,455	(8,455)	-
B&NES Council	-	150	-	150
Quartet Community Foundation	-	15,000	(14,062)	938
	<u>249,010</u>	<u>22,710</u>	<u>(168,851)</u>	<u>102,869</u>
TOTAL FUNDS	<u>978,372</u>	<u>39,447</u>	<u>-</u>	<u>1,017,819</u>

Bath City Farm

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

20. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	578,964	(530,272)	48,692
Fixed asset fund	-	(31,955)	(31,955)
	578,964	(562,227)	16,737
Restricted funds			
Avon & Wiltshire Mental Health	20,784	(21,282)	(498)
Children in Need	15,000	(22,618)	(7,618)
Henry Smith Charity	23,450	(42,558)	(19,108)
Sobell Foundation	5,833	(10,408)	(4,575)
NHS Charities Together Stage 2	9,206	(14,692)	(5,486)
B&NES Levy	-	(1,560)	(1,560)
B&NES Council	1,500	(794)	706
Anonymous donor	5,000	(554)	4,446
St James Place	4,167	(9,966)	(5,799)
National Lottery Community Fund	48,451	(52,443)	(3,992)
Brownsword Charitable Foundation	-	(994)	(994)
National Lottery Community Fund 2	74,777	(105,303)	(30,526)
National Lottery Awards for All	-	(3,945)	(3,945)
Northwick Trust	-	(359)	(359)
Medlock Charitable Trust	-	1,433	1,433
Awards for All Family Project	-	(40)	(40)
Power to Change Business Development	-	(392)	(392)
Bath Youth for Christ	-	(200)	(200)
Norie Trust 2	-	(374)	(374)
Fouracre Trust	-	(197)	(197)
Malcolm Dodds	-	431	431
Curo Group	-	(60)	(60)
Quartet Community Foundation	-	(618)	(618)
Forest of Avon Trust	2,770	(2,770)	-
UK Research and Innovation	10,872	(10,872)	-
Bathscape Landscape Partnership	2,396	(1,269)	1,127
Joyce Fletcher Charitable Trust	5,739	(5,739)	-
West of England Combined Authority	30,000	(4,537)	25,463
Quartet Community Foundation	3,000	(1,500)	1,500
Dan's Force Fund	5,000	-	5,000
Hedley Foundation	736	(736)	-
St John's Foundation	15,000	(2,363)	12,637
St John's Foundation	1,750	(838)	912
Social farms and Garcyp resources	1,043	(521)	522
Groundworks UK	24,713	-	24,713
National Lottery Community Fund	19,813	(13,455)	6,358
Garfield Weston Foundation	7,500	(10,103)	(2,603)
Quartet Community Foundation	1,250	(1,250)	-
Rotary Club of Bath	1,000	-	1,000
Cooperative	1,801	-	1,801
West of England Combined Authority	39,996	(31,541)	8,455
B&NES Council	650	(500)	150
Quartet Community Foundation	15,000	-	15,000
	398,197	(375,487)	22,710
TOTAL FUNDS	977,161	(937,714)	39,447

Bath City Farm

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

20. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	238,759	(71,155)	2,713	170,317
Fixed asset fund	553,423	(27,702)	33,324	559,045
	<u>792,182</u>	<u>(98,857)</u>	<u>36,037</u>	<u>729,362</u>
Restricted funds				
Avon & Wiltshire Mental Health	4,750	4,139	(3,070)	5,819
Children in Need	4,314	8,129	(4,824)	7,619
West of England Combined Authority	-	2,994	(2,994)	-
Henry Smith Charity	17,142	7,390	(5,424)	19,108
Sobell Foundation	6,381	375	(949)	5,807
NHS Charities Together Stage 2	5,614	2,267	(2,395)	5,486
Hartfield Trust	-	1	(1)	-
B&NES Levy	-	8,618	-	8,618
Police & Crime Commissioner	-	4,835	(4,835)	-
B&NES Council	-	810	-	810
Anonymous donor	-	24,851	-	24,851
HDH Wills Trust	-	1,880	(1,880)	-
UK Research and Innovation	-	546	(546)	-
Anton Jurgens Charitable Trust	-	(1)	1	-
St James Place	-	6,482	(481)	6,001
West of England Combined Authority 2	-	5,766	(5,766)	-
National Lottery Community Fund	-	57,375	(1,119)	56,256
Brownsword Charitable Foundation	-	994	-	994
National Lottery Community Fund 2	-	39,326	(1,810)	37,516
National Lottery Awards for All	-	12,000	-	12,000
Northwick Trust	-	15,000	-	15,000
Medlock Charitable Trust	-	14,975	-	14,975
Awards for All Family Project	1,234	-	-	1,234
Quartet (Community Wellness)	1,234	(1,150)	(84)	-
Ward Councillors (Shed Project)	640	(640)	-	-
Avon and Somerset Police	2,127	-	(2,127)	-
Banes Community Combined Authority	994	(994)	-	-
Power to Change Business Development	435	(43)	-	392
Bath Youth for Christ	1,502	(1,059)	-	443
Rotork	134	(134)	-	-
Norie Trust 2	649	(275)	-	374
Quartet Catalyst Grant	2,948	(2,948)	-	-
Fouracre Trust	3,952	(3,756)	-	196
Malcolm Dodds	5,000	(167)	-	4,833
Curo Group	1,150	(204)	(886)	60
Quartet Community Fund	3,700	(3,703)	3	-
Quartet Community Foundation	10,000	(9,382)	-	618
Peoples Postcode Lottery	24,996	(22,342)	(2,654)	-
Bathscape Landscape Partnership	5,000	(676)	(4,324)	-
Blue Surf Trust	1,000	(1,000)	-	-
Andy Pyatt's fundraiser	940	(938)	(2)	-
Joyce Fletcher Charitable Trust	2,000	(2,000)	-	-
Redundancy Reserve	12,000	-	8,000	20,000
Forest of Avon Trust	-	(2,130)	2,130	-
	<u>119,836</u>	<u>165,211</u>	<u>(36,037)</u>	<u>249,010</u>
TOTAL FUNDS	<u>912,018</u>	<u>66,354</u>	<u>-</u>	<u>978,372</u>

Bath City Farm

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

20. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	476,517	(547,672)	(71,155)
Fixed asset fund	-	(27,702)	(27,702)
	<u>476,517</u>	<u>(575,374)</u>	<u>(98,857)</u>
Restricted funds			
Avon & Wiltshire Mental Health	20,400	(16,261)	4,139
Children in Need	37,500	(29,371)	8,129
West of England Combined Authority	16,479	(13,485)	2,994
Henry Smith Charity	44,800	(37,410)	7,390
Sobell Foundation	10,000	(9,625)	375
NHS Charities Together Stage 2	18,388	(16,121)	2,267
Hartfield Trust	5,000	(4,999)	1
B&NES Levy	9,645	(1,027)	8,618
Police & Crime Commissioner	5,000	(165)	4,835
Norie Trust	1,000	(1,000)	-
B&NES Council	1,500	(690)	810
Anonymous donor	25,000	(149)	24,851
HDH Wills Trust	2,000	(120)	1,880
UK Research and Innovation	6,847	(6,301)	546
Anton Jurgens Charitable Trust	5,000	(5,001)	(1)
St James Place	10,000	(3,518)	6,482
West of England Combined Authority 2	10,000	(4,234)	5,766
National Lottery Community Fund	63,137	(5,762)	57,375
Brownsword Charitable Foundation	2,000	(1,006)	994
National Lottery Community Fund 2	52,485	(13,159)	39,326
National Lottery Awards for All	12,000	-	12,000
Northwick Trust	15,000	-	15,000
Medlock Charitable Trust	15,000	(25)	14,975
Quartet (Community Wellness)	-	(1,150)	(1,150)
Ward Councillors (Shed Project)	-	(640)	(640)
Banes Community Combined Authority	-	(994)	(994)
Power to Change Business Development	-	(43)	(43)
Bath Youth for Christ	-	(1,059)	(1,059)
Rotork	-	(134)	(134)
Norie Trust 2	-	(275)	(275)
Quartet Catalyst Grant	-	(2,948)	(2,948)
Fouracre Trust	-	(3,756)	(3,756)
Malcolm Dodds	-	(167)	(167)
Curo Group	-	(204)	(204)
Quartet Community Fund	-	(3,703)	(3,703)
Quartet Community Foundation	-	(9,382)	(9,382)
Peoples Postcode Lottery	-	(22,342)	(22,342)
Bathscape Landscape Partnership	-	(676)	(676)
Blue Surf Trust	-	(1,000)	(1,000)
Andy Pyatt's fundraiser	-	(938)	(938)
Joyce Fletcher Charitable Trust	-	(2,000)	(2,000)
Forest of Avon Trust	-	(2,130)	(2,130)
	<u>388,181</u>	<u>(222,970)</u>	<u>165,211</u>
TOTAL FUNDS	<u>864,698</u>	<u>(798,344)</u>	<u>66,354</u>

Purpose of restricted funds:

Awards for all Family project: Family feasts project

Avon and Wiltshire Partnership Mental Health Trust: Part funding for staff salaries for Mental Health volunteering project

Bath City Farm

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

20. MOVEMENT IN FUNDS - continued

Quartet Community Wellness Fund: To support workshop build for Bath Shed group

Ward Councillors: (Tim Ball/Sarah Moore) Bath Shed Group Workshop

Avon and Somerset Police: Security

Banes Cil: New café

Power To Change Business Development: Various business development projects

Bath Youth For Christ: Roundhouse

Rotork: Site security

The Norie Trust: Roundhouse

Children in Need: Funding towards Branching Out Youth Programme

Quartet Catalyst: Building of new easy access chicken area for feathered friends project

Fouracre Trust: Youth work matchfunding

West of England Combined Authority: Funding for Roots to Work programme

Malcolm Dodds: Funding for new café

Curo Group: Funding for community and volunteer kitchens

Henry Smith Charity: Funding for mental health programme

Sobell Foundation: Funding for Make and Bake project

Quartet Community Fund: Funding for Farm shop

NHS Charities Together Stage 2: Funding to expand mental health programme

Quartet Community Foundation: Funding for ground source heat pump

People's Postcode Lottery: Funding for Roots to work programme

Bathscape Landscape Partnership: Funding for external fencing

Hartfield Trust: Roots to Work programme

B&NES Community Infrastructure Levy: Bath Shed

Police & Crime Commissioner: Security equipment

Blue Surf Trust: Funding towards purchase and housing of Alpacas

Norie Trust: Bath Shed

Andy Pyatt's fundraiser: Funding towards purchase and housing of Alpacas

B&NES Council: Mount Road planting

Christopher Brown: Growing hub

HDH Wills Trust: Fencing

UK Research And Innovation: Twerton & Whiteway Community Network

Bathscape Landscape Partnership: Wildflower Nursery

Anton Jurgens Charitable Trust: Roots to Work programme

Joyce Fletcher Charitable Trust: New capacity to produce home-grown goods for sale

Bath City Farm

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

20. MOVEMENT IN FUNDS - continued

St James Place: Children, Youth and Family programme
West of England Combined Authority: Biodiversity and conservation
West of England Combined Authority: Growing hub
National Lottery Community Fund: Twerton & Whiteway Community Network
Brownsword Charitable Foundation: New office accommodation
National Lottery Community Fund: Roots to Work programme
National Lottery Awards For All: Bath Shed
Northwick Trust: Therapy room
Forest Of Avon Trust: Tree planting
Quartet Community Foundation: Funding for Winter Support Fund for Bath Shed
B&NES Council: B&NES Council Funding for TWCN Digital Training
Quartet Community Foundation: Funding for Growing Hub
Dan's Force Fund: Funding for Growing Hub
Hedley Foundation: Funding for Children & Young People Farm Hands project
St John's Foundation: Funding for Bath Shed project
St John's Foundation: Funding for Craftworks project
Social Farm: Funding for Children & Young People project materials
Groundworks UK: Funding for solar panels
National Lottery Community Fund: Funding for Children & Young People Yurt
Garfield Weston Foundation: Funding for Children & Young People Whole programme
Quartet Community Foundation: Funding for Children & Young People Young Farmers programme
Delamere Dairy Foundation: Funding for Children & Young People Whole programme
Rotary Club of Bath: Funding for Bath Shed project
Co-Operative Kitchen Funding for Community Kitchen equipment

21. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined contribution pension scheme. The cost for the period was £9,453 (2023: £7,454). There were no outstanding contributions payable at the year end.

Bath City Farm

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

22. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

23. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net income for the reporting period (as per the Statement of Financial Activities)	39,447	66,354
Adjustments for:		
Depreciation charges	31,956	27,702
Interest received	(10,684)	(5,296)
Increase in stocks	-	(4,966)
Decrease in debtors	14,358	30,795
Increase in creditors	113,615	17,330
Net cash provided by operations	188,692	131,919

24. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.24 £	Cash flow £	At 31.12.24 £
Net cash			
Cash at bank and in hand	411,236	31,495	442,731
	411,236	31,495	442,731
Total	411,236	31,495	442,731

BATH CITY FARM

England & Wales - Charity number 1050202

Accounts

BATH CITY FARM

Financial Statements

YEAR ENDED 31 DECEMBER 2023

Charity Number 1050202
Company Registration Number 03112751

BATH CITY FARM

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2023

CONTENTS	PAGE
Legal and Administrative Information	2
Trustees' annual report	3 to 12
Independent Examiner's Report	13
Statement of financial activities	14
Balance sheet	15
Cash Flow Statement	16
Notes to the Accounts	17 to 32

BATH CITY FARM

LEGAL AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 DECEMBER 2023

Status

The charity is constituted as a company limited by guarantee, incorporated on 12th October 1995, registered under the Companies Acts (registration number 03112751) and its governing document is a Memorandum and Articles of Association. It was granted charitable status by the Charity Commission under number 1050202.

Trustees

The directors of the charitable company ("the charity") are its trustees for the purposes of the charity law and throughout this report are collectively referred to as the trustees.

The Trustees who served during the year and since the year end were as follows:

Thomas Sheppard (Chair)

Joanne Southwell

Mike Collins

Tamsin Egan

Mark Richardson

Christina Button

Philippa Rogers

Gwen James

Michael Williams

Stephen Mayhew

Amy Coulthard

Malcolm Dodds

Deborah Steele

Appointed 8 January 2024

Resigned 18 July 2023

Resigned 7 October 2023

Resigned 30 January 2024

Registered Office

Bath City Farm

Kelston View

Twerton

Bath

BA2 1NW

Independent Examiner

Joanne Trowbridge MAAT - Bristol Community Accountants CIC

The Park, Daventry Road, Knowle, Bristol, BS4 1DQ

Bankers

HSBC

41 Southgate

Bath

BA1 1TN

Unity Trust Bank

Four Brindleyplace

Birmingham

B1 2JB

BATH CITY FARM

TRUSTEES REPORT

YEAR ENDED 31 DECEMBER 2023

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31st December 2023.

Reference and administrative information set out on page 2 forms part of this report.

Structure, governance and management

The charity is constituted as a company limited by guarantee, incorporated on 12th October 1995, registered under the Companies Acts (registration number 03112751) and its governing document is a Memorandum and Articles of Association. It was granted charitable status by the Charity Commission under number 1050202. By operation of law, all trustees are directors under the Companies Act 2006 and all directors are trustees under charities legislation and have responsibilities, as such, under both company and charity legislation. New trustees are recruited by advertising for specific roles or skillsets, identified as gaps within our trustee board. This changes as our strategic priorities evolve. The organisation has a clearly documented standard process prior to appointment which incorporates recommended good practice for safer recruitment.

The process includes an application, shortlisting, an informal interview, attending at least one trustee meeting as an observer; and taking up two references and a DBS check. After that, if the decision to appoint is agreeable on both sides, they will be co-opted as a trustee until the next AGM, when their appointment will be subject to election by members. New trustees are required to read the following policies – Child Protection and Safeguarding Vulnerable Adults, Safeguarding Behaviour Code, Equal Opportunities and Health and Safety. All new trustees attend a Safeguarding briefing led by our Safeguarding trustee.

The Farm Director leads delivery of the Farm's strategy with support from a Senior Leadership Team consisting of a Programme Manager (Adults), Programme Manager (Children, Youth and Families), People and Office Manager, Site Development Manager and a team of dedicated staff working in specialist impact areas. The Board of Trustees have the following sub committees made up of trustees, staff and occasionally outside associates:

- Health and Safety
- Finance
- Staffing
- Safeguarding

The Board of Trustees agree an annual budget, which then authorises the Farm Director to make spending and employment commitments that are provided for within the budget, without further reference to the Trustees. Bath City Farm's Job Ranking and Benchmarking Scheme, introduced in 2019 aims to pay staff a rate for their work which matches as closely as possible rates for comparable skills and responsibilities in similar third sector organisations. In practice, this is done by identifying at least three comparable roles for each post, in other similar charities (ideally in the West of England) and using those to assess a "market rate". The benchmarking process takes place every 2 years. All Pay Bands were reassessed in December 2023. The Farm pays staff the real living wage rate as a minimum.

Organisations providing support services to the Farm include:

HSBC, 41 Southgate, Bath BA1 1TN - Banking services

BATH CITY FARM

TRUSTEES REPORT

YEAR ENDED 31 DECEMBER 2023

Unity Trust Bank, 4 Brindley Pl, Birmingham B1 2JB – Banking Services

Triodos Bank UK, Deanery Road, Bristol BS1 5AS – Banking Services

Bath Building Society, 12 Moorland Road, Bath BA2 3PL – Banking Services

United Trust Bank Limited, One Ropemaker Street, London, EC2Y 9AW – Banking Services

Bristol Community Accountants CIC, Daventry Road, Bristol BS4 1DQ - Accounting services

Objectives and activities of the charity

Bath is a largely affluent city, but one divided by social inequality. Bath City Farm is the only city farm in Bath & North East Somerset, and we welcome visitors from across the district and beyond. The Farm is a community hub and green oasis nestled amongst the neighbourhoods of Twerton, Whiteway and Southdown and is a well-established community and mental wellbeing hub for residents of all ages and backgrounds. Regardless of whether a visitor is attending one of our social impact projects, a child on a school visit, or is somebody using the Farm to breathe fresh air and connect with nature; spending time with us improves mental and physical health, confidence and self-esteem.

Set up by the local community, for the local community, our 37-acre site provides rare access to natural space in the city, supporting local green infrastructure. Our vision has always been to create a healthy community rooted in nature, food, farming and each other. As a welcoming urban farm, we use our unique setting and targeted projects to educate, improve wellbeing and transform lives. Bath City Farm exists to:

- Boost emotional, mental, physical and social well-being
- Support disadvantaged and disabled people to develop new skills and confidence
- Inspire environmental awareness and activity
- Provide educational opportunities associated with food, animal care and wildlife conservation
- Grow the number of people engaging in their community
- Bring enjoyment to the public

Starting life in the early 1990's, the Farm has grown in response to demand and now supports over 800 people a year through a range of projects in horticulture, animal care, catering, retail and hospitality, wildlife conservation and land management. Aimed at supporting children and young people facing adversity, and adults with complex health and social needs, these projects grow confidence, social networks and teach new skills. We also maintain our site as a free-to-access community resource and welcomed around 50,000 visitors in the last year. The Farm also has extensive facilities, including a café, children's playground, training kitchen, meeting room, outdoor amphitheatre, community allotments, and 37 acres of green space. We play a vital role for other local charities, education providers and organisations who benefit from our unique outdoor setting.

BATH CITY FARM

TRUSTEES REPORT

YEAR ENDED 31 DECEMBER 2023

With almost 30 years of experience in delivering projects with children, young people and adults, we have developed generational connections with many local families and individuals and strive to offer care holistically, whether individual needs are practical, emotional or social.

Public benefit

In shaping the objectives for the year and planning activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Main activities to further Bath City Farm's purpose for public benefit

To achieve this in 2023, we delivered regular weekly sessions, mostly free at the point of access for adults, young people and families throughout the whole of B&NES but with a particular focus on our local communities of Twerton, Whiteway and Southdown. Our social impact projects support people of all ages with additional needs to overcome structural disadvantages. To achieve this, the Farm delivers 12 unique targeted projects overseen by two programme managers.

The Children, Young People and Families Programme:

Alternative Provision - 28 direct Beneficiaries – Delivered in partnership with schools, for children who need an alternative to school-based learning.

Little Farmers – 29 direct beneficiaries plus adult carers - A nurturing group for children under 5 and their guardians, free to attend and focused on improving confidence and connection with others in the community.

Roots and Shoots – 25 direct beneficiaries plus adult carers - A toddler group for children under 5 allowing them to play and discover nature.

Farm Club – 27 direct beneficiaries - A free weekly club for children aged 5-11 in the local area who require support. Together we enjoy the outdoors, increase their emotional resilience, improve their physical health and build their social skills.

Saturday Club – 63 direct beneficiaries - A group for 5-11 year olds, to participate in farm and woodland activities and make lasting friendships.

Farm Hands – 19 direct beneficiaries - A weekly group for ages 11-16 who are facing challenges. With long term support, focuses include building key practical skills and contributing to their community through caring for the site, the gardens, the animals and helping with events.

Youth Outreach – 106 young people reached - Work in the local community to reach young people 16-25 at risk of anti-social behaviour, bringing them into our programme that provides key support for their mental wellbeing.

16-25 Skills Course – 10 direct beneficiaries – Working 1:2 with young people (who aren't currently in Education, Employment or Training) for 6 week courses in animal care, supporting them to move into other projects.

BATH CITY FARM

TRUSTEES REPORT

YEAR ENDED 31 DECEMBER 2023

The Adult Programme:

Roots to Health - 201 participants - Supporting adults with complex health and social needs through therapeutic gardening, animal care and cooking.

Roots to Work – 96 participants - Supporting adults who are disadvantaged by the jobs market to gain structured work experience and training in retail and hospitality, horticulture, groundskeeping, conservation and cooking.

CRAFTworks - 12 participants - A women only crafting group with a focus to improve people's mental wellbeing.

Natural Pathways – 14 participants - A wildlife conservation group with a focus to improve people's mental wellbeing.

EARTHworks – 15 beneficiaries - A therapeutic gardening group tailored to meet the needs of adults living with learning difficulties.

Each project targets a group who experience a specific set of additional needs and uses farming and land-based activities to engage, support recovery, inspire creativity, build skills, confidence and overcome personal challenges. Every project is led by a skilled team able to provide structured activities to suit a variety of needs and offer physical, mental and emotional support. We also offer supported training and progression opportunities when people are ready to take that next step.

Main achievements and performance

This year we completed the second year of our 3-year organisational strategy, 2022 – 24. The Farm is continuing to build upon its well-established programmes, adding new facilities and projects. The impacts of Covid and cost-of-living crises have fuelled increasing inequalities. As a result, we have continued to grow our team to meet the increased demand for our services and complexity of needs of those attending our projects. To meet this demand between January to December the team grew from 30 salaried staff (15.4 FTE) to 39 salaried staff (18.11 FTE).

Providing a rich programme of therapeutic, educational and lifelong learning opportunities: Children, Youth and Family Services

Children and young people living in the poorest areas of Bath, and the surrounding B&NES district, are significantly more likely than the national average to be absent from school, obese, misuse substances, participate in anti-social behaviour, or be admitted to hospital with mental health issues.

Each year our well-established Children & Young People Programme provides direct support and opportunities to 230 disadvantaged local residents aged under 25. Focused on four age groupings that reflect local education systems - under 5s, 5-11s, 11-16s and 16-25s - and the transitions which frequently impact young people's mental health, our Programme provides regular structure outside of family life and formal education.

BATH CITY FARM

TRUSTEES REPORT

YEAR ENDED 31 DECEMBER 2023

After-school clubs, Alternative Provision, and targeted projects help young people to learn new skills, and provides them with safe spaces to socialise, within an environment in which they can let off steam and appreciate spending time in nature.

In addition, the CYP team worked with 2,500 children for school visits and 56 under 11s as part of charged groups.

Our data for children and young people attending our funded projects shows:

- 85% of participants have better emotional wellbeing;
- 75% feel more confident and have stronger self-belief;
- 80% have improved physical health, and are better informed about food choices;

There are also clear improvements in engagement with learning, and social interaction.

Some quotes from project participants:

"Little Farmers has greatly benefited me. It's allowed me to take time weekly to be in nature and in the contact of animals, with gorgeous views of the city as a backdrop to seeing my child enjoying the same benefits of being outdoors in a nurturing space like the farm. I've met lovely parents and carers and I'm now meeting some of them outside of the group so it's helped me feel like I have a village too, which has been beneficial for my wellbeing as a mum." Mum of 3 year old Little Farmer

"[My child] is growing into a beautiful and kind young man because of this group. Best day ever, every time." Mum of 4 year old Little Farmer

"[Farm Club] helps me concentrate more and it makes me learn new things." Farm Club member, aged 10

"I want to be a farmer when I'm older, to be honest." Farm Hand, aged 11

"It's really happy and safe place for me." Farm Hand, aged 13

"It's relaxing quite a lot of the time because the animals are so calming." Farm Hand, aged 14

'So engaging and lovely staff, can't wait every week for the next session' - Skills Course Participant - aged 17

'Its a great way to get new experiences and meet new people' - Skills Course Participant - aged 19

Providing a rich programme of therapeutic, educational and lifelong learning opportunities: Adult Programme

The impacts of Covid and Cost of Living crises have been far reaching, resulting in a greater demand for our services and an increased complexity of needs amongst those attending. As a result, we have increased our staffing levels and clinical support and training for staff. Participants in our adult mental health programme 'Roots to Health', have increased by 31% on last year with self-referrals making up 24% of our total referrals. These are from people that have not been able to access other support yet and are struggling greatly to manage their mental health.

BATH CITY FARM

TRUSTEES REPORT

YEAR ENDED 31 DECEMBER 2023

Over the last year, Roots to Health received 201 referrals to our project from people living with a range of severe mental illness (SMI) including Schizophrenia, Bi-polar disorder, CPTSD, EUPD and chronic anxiety and depression. Many are socially isolated, live alone or have little or no outside support network. Other complex challenges people face include experiences of domestic violence or childhood sexual abuse, eating disorder, substance misuse, poor physical health, frequent self-harm, suicidal ideation or other crises behaviour and 34 participants are on the Autistic Spectrum. Since coming to the Farm, Roots to Health participants reported the following:

- Improvements to Mental Health 96%
- Improvements to Physical Health 72%
- Discharged completely from Mental Health Services 16%
- Reduced support from Mental Health Services 28%
- More Structure to my week 100%
- More Connected to others 96%
- Improved Confidence 92%
- Ability to make more positive choices 92%
- Learnt new skills 96%
- Feel more confident 95%
- Better able to make positive changes 98%
- Re-entered education or training 16%
- Gained employment 7%

Staff have made over 50 referrals to other services such as the Primary Care Liaison Team, Adult Safeguarding, B&NES Drug and Alcohol Service and Voices - Freedom Programme.

In the last year we have been able to secure multi-year funding for our newly established Roots to Work programme. This project supports those furthest from the jobs market to access supported work placements in five employment areas, Catering, Hospitality, Grounds Maintenance, Conservation and Horticulture. In the last 12 months, we have supported 96 people, of which 22% have gained employment, 24% further training and 17% moved onto meaningful volunteering opportunities.

Some quotes from adult project participants:

"Coming here helps me manage my intrusive thoughts. I keep busy here and it's hard to ruminate over things and listen to the negative thoughts. It's so good for my mental health. I leave here feeling so positive."

"I love coming here, it's full of life. It lifts my heart and makes me feel so much better. I am in hospital at the moment for my mental health and I have to go back to a difficult setting. Coming here always lifts me up and makes me useful again."

BATH CITY FARM

TRUSTEES REPORT

YEAR ENDED 31 DECEMBER 2023

"I was recommended to come to the Farm through my doctor because it would help me with my mental health. I have extreme anxiety, ADHD and depression and have tried to leave this world about 20 times. At the Farm there's plenty of animals and people to chat to. I brush the ponies, look after the pygmy goats and cook. I love the animals. I've made some new friends. I would recommend anyone suffering with their mental health to come to the Farm and have some new experiences."

"It's a fantastic place for anyone with depression, suicidal thoughts and so on. This is the best medicine. When I first came here I was all over the place but I feel more stable now."

"Roots to Work helped me massively. I'd been out of work for a very long time due to health reasons and had nothing worthwhile to put on my CV. Its really hard out there when you have no qualifications. I have now got a job in a cafe, and my anxiety has got much easier to live with. It's still there but I can manage."

Developing the Farm as a beacon of excellence tackling nature and climate emergencies

The Farm is a well-used and vital green space for many people to access nature within a high-density urban area, where housing developments and wild areas exist side by side. With support from Bathscapes, Avon Wildlife Trust and the National Trust, we have begun implementing a new 5-year Site Management Plan promoting habitat creation and restoration to increase biodiversity and address climate related challenges.

Funding from WECA Pollinator Fund, Bathscapes and Forest of Avon has enabled us to plant 74 trees, 100m of hedgerow, restore two wildlife ponds, manage scrub and woodland, create two new wildflower meadows and begin work restoring our species-rich grassland.

Planning is underway to create a new wildflower nursery to grow locally collected wildflower seed, to grow into plug plants for use in the Farms conservation activities and for sale to the public.

New rainwater harvesting infrastructure has been installed around the site to water crops, and a new air source heat pump has been installed in our main building to provide low carbon heating and hot water to the office, training kitchen and public toilets.

Producing high quality, affordable and nutritious food with local communities

Bath City Farm's Roots to Work Cafe and Shop has completed its second year of trading. It has added huge value to the community facilities onsite, becoming a meeting hub for local residents, substantially increasing footfall to the Farm throughout the year, and becoming another key facility through which we deliver social impact.

We have launched a range of preserves made by Farm volunteers using Farm produce, as a way to maximise the shelf-life of fresh produce and provide new opportunities for people to participate in the making and tasting of locally grown food. As well a range of edible plants are now available for sale from our on-site garden shop.

We are developing plans for a new poly tunnel to grow cash crops for our cafe, grown by trainees learning about agro-ecology and horticulture, as well as a new barn which will host a community juicing operation to make fresh juice products from Farm and locally harvested fruit.

BATH CITY FARM

TRUSTEES REPORT

YEAR ENDED 31 DECEMBER 2023

Growing our network of passionate Farm advocates

We re-launched our membership scheme, free to residents of Twerton, Whiteway and Southdown. As a result, we have attracted over 100 new members and introduced a new pricing structure for people outside the local area who want to become regular givers and support the work of the charity.

We have launched a new business breakfast concept and delivered 3 in the last 12 months. People representing 45 businesses from around Bath have attended to network and hear more about the Farm's projects. This has had a significant impact in terms of increasing our reach, attracting new business sponsors and expanding our team building offer. We have delivered 25 team building days for organisations such as Wessex Water, Buro Happold, RUH and University of Bath. We have also been charity of the Year for several organisations, including Reside Bath and Mallory Jewellers.

Growing resilient and sustainable communities: Leading the Twerton and Whiteway Network

In 2018, an independent piece of third sector research identified the Farm as an ideal community anchor organisation for the area. Since then, we have worked with other local organisations and residents to establish the Twerton and Whiteway Community Network. Network members are working together to increase community cohesion and participation, establish key priorities for the area, advocate and take action together. Five years funding has recently been secured through the National Lottery to fund two part time Network Coordinators (1 FTE), a community website, community training and events. The Network is using an asset-based community development approach to build capacities and agency locally for Twerton and Whiteway residents to have more power and influence over decisions that affect them.

Financial Review

Grants secured in 2023 were received from:

- Children in Need and St James Place towards our Children, Youth and Families Programme.
- Henry Smith Charitable Trust, Sobell Foundation, Avon and Wiltshire Partnership Mental Health Trust and NHS Charities Together towards our Adult Mental Health Programme.
- National Lottery Community Fund, Postcode Local Trust, Anton Jurgens Charitable Trust and Hartfield Trust towards our Roots to Work Programme.
- West of England Combined Authority to create new pollinator habitats and to scale up our food growing enterprise.
- B&NES Community Infrastructure Levy and Norie Trust towards Bath Shed Project.
- National Lottery Community Fund and UK Research Innovation to develop our work with the Twerton and Whiteway Network.
- Site improvements from Quartet Community Foundation for an air source heat pump and security cameras, Bathscapes and HDH Wills Trust to replace our perimeter fencing, Forest of Avon for tree planting and Brownsword Charitable Foundation to develop plans for a new office.

Reducing our reliance on grant funding and becoming more financially resilient was a key objective in our 2022 - 24 strategy. In 2023, our trading income rose to £204,569 from £89,740

BATH CITY FARM

TRUSTEES REPORT

YEAR ENDED 31 DECEMBER 2023

in 2022, as a result of increased trading in our cafe, room hires and team building days showing a significant post-covid recovery.

The Farm finished the year with a total gross income of £864,698. Unrestricted reserves are £170,317 at the end of 2023. After taking account of future asset depreciation and redundancy reserve this equates to 3 months running costs. Restricted funds total £229,010 at 31st December 2023.

Policy on Reserves

The Trustees have adopted a written policy on Reserves and Investments and aim to retain at least 3 months running costs held as Free/Unrestricted Reserves. Our monthly average running costs in 2023 were £66,529. The Trustees continue to keep the charity's risks under review and review the Farms risk register every 6 months at a Board Meeting. The Farm is a low energy user, as in 2023 we used 49,321 kWh, a 20% increase on last year due to increased use of the café.

BATH CITY FARM

TRUSTEES REPORT

YEAR ENDED 31 DECEMBER 2023

Responsibilities of the Trustees

The Trustees are responsible for keeping proper accounting records that 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 Companies Act 2006. The Trustees are responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the charity's trustees/directors:

Signed by:


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30/8/2024

Date

Thomas Sheppard – Chair of Trustees

BATH CITY FARM

Independent Examiner's Report to the Trustees

YEAR ENDED 31 DECEMBER 2023

I report to the charity trustees on my examination of the accounts of Bath City Farm for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, and the related notes.

Responsibilities and basis of report

As the trustees (and also 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 charity 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 charity'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

As the charity'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 MAAT.

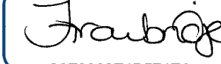
I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

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.

It should be noted that Bristol Community Accountants provide bookkeeping services to Bath City Farm. I confirm that my duties are segregated, and I am not involved in the day-to-day bookkeeping matters of the farm.

Joanne Trowbridge MAAT
Bristol Community Accountants CIC
The Park, Daventry Road, Knowle
Bristol BS4 1DQ

DocuSigned by:


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3/9/2024

Date

BATH CITY FARM

STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

YEAR ENDED 31 DECEMBER 2023

		General Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	Note	£	£	£	£
Income and Endowments from:					
Donations and legacies	3	157,038	388,181	545,219	447,623
Charitable activities	4	109,614	-	109,614	55,273
Other trading activities	5	204,569	-	204,569	89,740
Investments	6	5,296	-	5,296	749
Total		476,517	388,181	864,698	593,385
Expenditure On:					
Raising funds	7	239,662	20,919	260,581	180,562
Charitable activities	8	306,783	202,051	508,834	330,022
Other	9	28,929	-	28,929	6,471
Total		575,374	222,970	798,344	517,055
Net income/(expenditure)		(98,857)	165,211	66,354	76,330
Transfers between funds	16	44,037	(44,037)	-	-
Net income/(expenditure) before other gains and losses		(54,820)	121,174	66,354	76,330
Net movement in funds		(54,820)	121,174	66,354	76,330
Total funds brought forward		804,182	107,836	912,018	835,688
Total Funds Carried Forward	16	749,362	229,010	978,372	912,018

All of the activities of the charity are classed as continuing

The notes on pages 17 to 32 form part of these financial statements

As required by paragraph 4.67 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

Details of the allocation of 2022 total funds between unrestricted and restricted are shown in note 18

BATH CITY FARM

BALANCE SHEET

YEAR ENDED 31 DECEMBER 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	13	559,045	553,423
Current assets			
Debtors	14	41,392	72,187
Livestock		7,901	2,935
Cash at bank and in hand		411,236	307,345
<i>Total current assets</i>		<u>460,529</u>	<u>382,467</u>
Creditors : Amounts falling due within one year	15	(41,202)	(23,872)
<i>Net current assets or liabilities</i>		<u>419,327</u>	<u>358,595</u>
Total net assets or liabilities		<u>978,372</u>	<u>912,018</u>
The Funds of the Charity	16		
Restricted funds		229,010	107,836
Unrestricted funds		749,362	804,182
		<u>978,372</u>	<u>912,018</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 December 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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.

30/8/2024

These financial statements were approved by the trustees on and are signed on their behalf by:

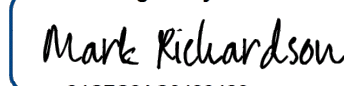
Signed by:



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Director
Thomas Sheppard

DocuSigned by:



84C7C8AC0439420...

Director
Mark Richardson

YEAR ENDED 31 DECEMBER 2023**STATEMENT OF CASH FLOWS****YEAR ENDED 31 DECEMBER 2023**

	2023	2022
	£	£
Cash flows from operating activities:		
Net (expenditure)/income	66,354	76,330
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	27,702	5,496
Other interest receivable and similar income	5,296	749
<i>Changes in:</i>		
Stock	(4,966)	1,710
Trade and other debtors	30,795	(30,125)
Trade and other creditors	17,330	6,195
Cash generated from operations	<u>142,511</u>	<u>60,355</u>
Interest received	(5,296)	(749)
Net cash from operating activities	<u>137,215</u>	<u>59,606</u>
Cash flows from investing activities		
Purchase of tangible assets	(33,324)	(351,800)
Net cash used in investing activities	<u>(33,324)</u>	<u>(351,800)</u>
Net Increase in cash and cash equivalents	103,891	(292,194)
Cash and cash equivalents at beginning of year	307,345	599,539
Cash and cash equivalents at end of year	<u>411,236</u>	<u>307,345</u>

BATH CITY FARM

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2023

1 Accounting Policies

Basis of preparation

These accounts 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.

The financial statements have been prepared in accordance with 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 (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

The charity meets the definition of a public benefit entity as defined by FRS 102.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

BATH CITY FARM

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2023

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

Tangible fixed assets are carried at cost less accumulated depreciation and impairment losses.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Fixtures and Fittings	10	% straight line
Office Equipment	33	% straight line
Plant and Equipment	20	% straight line
Café & Orchard	4	% straight line
Site Structures	20	% reducing balance

Livestock

Livestock is included at the lower of cost or net realisable value.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities.

Trade and other creditors

Short term creditors are measured at the transaction price. Other 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 after allowing for any trade discounts due.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

BATH CITY FARM**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 DECEMBER 2023****Financial Instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

Income and Endowments From:**3 Donations and Legacies**

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Donations & Gift Aid	55,996	-	55,996	122,748
Memberships	542	-	542	151
Grants	100,500	388,181	488,681	324,724
	<u>157,038</u>	<u>388,181</u>	<u>545,219</u>	<u>447,623</u>

Donations and legacies - prior year

	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total Funds 2022</i>
	<i>£</i>	<i>£</i>	<i>£</i>
<i>Donations & Gift Aid</i>	<i>122,248</i>	<i>500</i>	<i>122,748</i>
<i>Memberships</i>	<i>151</i>	<i>-</i>	<i>151</i>
<i>Grants</i>	<i>73,167</i>	<i>251,557</i>	<i>324,724</i>
	<u><i>195,566</i></u>	<u><i>252,057</i></u>	<u><i>447,623</i></u>

4 Charitable Activities

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Site Income	14,439	-	14,439	4,447
Building Income	9,293	-	9,293	5,017
Events	4,851	-	4,851	1,253
Activity Fees	81,031	-	81,031	44,556
	<u>109,614</u>	<u>-</u>	<u>109,614</u>	<u>55,273</u>

Charitable Activities - prior year

	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total Funds 2022</i>
	<i>£</i>	<i>£</i>	<i>£</i>
<i>Site Income</i>	<i>4,447</i>	<i>-</i>	<i>4,447</i>
<i>Building Income</i>	<i>5,017</i>	<i>-</i>	<i>5,017</i>
<i>Events</i>	<i>1,253</i>	<i>-</i>	<i>1,253</i>
<i>Activity Fees</i>	<i>44,556</i>	<i>-</i>	<i>44,556</i>
	<u><i>55,273</i></u>	<u><i>-</i></u>	<u><i>55,273</i></u>

BATH CITY FARM
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2023

5 Other Trading Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Café Receipts	189,985	-	189,985	79,419
Animal Income	8,272	-	8,272	7,198
Traded Income	6,312	-	6,312	3,123
	<u>204,569</u>	<u>-</u>	<u>204,569</u>	<u>89,740</u>

<i>Other Trading Activities - prior year</i>	<i>Unrestricted Funds £</i>	<i>Restricted Funds £</i>	<i>Total Funds 2022 £</i>
<i>Café Receipts</i>	<i>79,419</i>	<i>-</i>	<i>79,419</i>
<i>Animal Income</i>	<i>7,198</i>	<i>-</i>	<i>7,198</i>
<i>Traded Income</i>	<i>3,123</i>	<i>-</i>	<i>3,123</i>
	<u><i>89,740</i></u>	<u><i>-</i></u>	<u><i>89,740</i></u>

6 Investments

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Bank Interest	5,296	-	5,296	749
	<u>5,296</u>	<u>-</u>	<u>5,296</u>	<u>749</u>

<i>Investments - prior year</i>	<i>Unrestricted Funds £</i>	<i>Restricted Funds £</i>	<i>Total Funds 2022 £</i>
<i>Bank Interest</i>	<i>749</i>	<i>-</i>	<i>749</i>
	<u><i>749</i></u>	<u><i>-</i></u>	<u><i>749</i></u>

BATH CITY FARM
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2023

Expenditure on:

7 Raising Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Trading Costs	498	1,909	2,407	3,159
Café Supplies	78,046	5,325	83,371	44,859
Café Salaries	104,057	46	104,103	68,744
Fundraising costs	57,061	13,639	70,700	63,800
	<u>239,662</u>	<u>20,919</u>	<u>260,581</u>	<u>180,562</u>

Raising Funds - prior year

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<i>Trading Costs</i>	<i>3,159</i>	<i>-</i>	<i>3,159</i>
<i>Café Supplies</i>	<i>31,749</i>	<i>13,110</i>	<i>44,859</i>
<i>Café Salaries</i>	<i>52,143</i>	<i>16,601</i>	<i>68,744</i>
<i>Fundraising costs</i>	<i>36,261</i>	<i>27,539</i>	<i>63,800</i>
	<u><i>123,312</i></u>	<u><i>57,250</i></u>	<u><i>180,562</i></u>

8 Analysis of Expenditure by Activities

	Activities undertaken directly 2023	Support costs 2023	Total Funds 2023
Mental Health activities	75,956	67,749	143,705
Roots to Work programme	58,387	52,078	110,465
Youth & Family programmes	64,019	57,102	121,121
Other Educational projects	44,368	39,575	83,943
Animals	26,216	23,384	49,600
	<u>268,946</u>	<u>239,888</u>	<u>508,834</u>

	Activities undertaken directly 2022	Support costs 2022	Total Funds 2022
<i>Mental Health activities</i>	<i>55,366</i>	<i>43,874</i>	<i>99,240</i>
<i>Roots to Work programme</i>	<i>13,070</i>	<i>10,357</i>	<i>23,427</i>
<i>Youth & Family programmes</i>	<i>46,131</i>	<i>36,556</i>	<i>82,687</i>
<i>Other Educational projects</i>	<i>33,425</i>	<i>26,488</i>	<i>59,913</i>
<i>Animals</i>	<i>36,127</i>	<i>28,628</i>	<i>64,755</i>
	<u><i>184,119</i></u>	<u><i>145,903</i></u>	<u><i>330,022</i></u>

BATH CITY FARM
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2023

Analysis of Direct Costs:

	Mental Health Activities	Roots to Work	Youth & Family	Other educational projects	Animals	Total Funds 2023
Staff Costs	67,209	48,850	53,412	38,107	15,385	222,963
Animal Costs	-	-	-	-	10,612	10,612
Site Maintenance	113	1,086	274	-	28	1,501
Staff Training	1,907	1,216	35	180	-	3,338
Volunteer Expenses	5,742	897	14	1,799	4	8,456
Other Expenses	985	6,338	10,284	4,282	187	22,076
						-
	<u>75,956</u>	<u>58,387</u>	<u>64,019</u>	<u>44,368</u>	<u>26,216</u>	<u>268,946</u>

	<i>Mental Health Activities</i>	<i>Roots to Work</i>	<i>Youth & Family</i>	<i>Other educational projects</i>	<i>Animals</i>	<i>Total Funds 2022</i>
Staff Costs	50,756	9,714	40,651	29,181	14,278	144,580
Animal Costs	-	-	-	-	12,479	12,479
Site Maintenance	99	1,859	4,668	885	9,077	16,588
Staff Training	138	400	-	675	-	1,213
Volunteer Expenses	3,997	525	46	201	47	4,816
Other Expenses	376	572	766	2,483	246	4,443
						-
	<u>55,366</u>	<u>13,070</u>	<u>46,131</u>	<u>33,425</u>	<u>36,127</u>	<u>184,119</u>

Analysis of Support Costs:

	Mental Health Activities	Roots to Work	Youth & Family	Other educational projects	Animals	Total Funds 2023
Staff Costs	32,250	24,790	27,182	18,839	11,131	114,192
Electricity	6,766	5,201	5,703	3,952	2,335	23,957
Site Maintenance, Cleaning & Security	8,931	6,866	7,528	5,217	3,083	31,625
Rent and Rates	1,300	999	1,095	759	449	4,602
Office Costs	2,090	1,607	1,762	1,221	722	7,402
Event Costs	1,397	1,074	1,177	816	482	4,946
Insurance	2,168	1,666	1,827	1,266	748	7,675
Accounting	4,435	3,409	3,738	2,591	1,531	15,704
Legal and Professional	4,282	3,292	3,609	2,501	1,478	15,162
Staff Training	518	398	437	303	179	1,835
Staff Expenses	498	383	420	291	172	1,764
Marketing	1,829	1,406	1,541	1,068	631	6,475
Miscellaneous	1,285	987	1,083	751	443	4,549
	<u>67,749</u>	<u>52,078</u>	<u>57,102</u>	<u>39,575</u>	<u>23,384</u>	<u>239,888</u>

BATH CITY FARM

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2023

	<i>Mental Health Activities</i>	<i>Roots to Work</i>	<i>Youth & Family</i>	<i>Other educational projects</i>	<i>Animals</i>	<i>Total Funds 2022</i>
<i>Staff Costs</i>	24,252	5,725	20,207	14,641	15,825	80,650
<i>Electricity</i>	3,534	834	2,944	2,133	2,306	11,751
<i>Site Maintenance, Cleaning &</i>	4,412	1,041	3,676	2,663	2,879	14,671
<i>Rent and Rates</i>	494	117	411	298	322	1,642
<i>Office Costs</i>	1,203	284	1,002	726	785	4,000
<i>Event Costs</i>	755	178	629	456	493	2,511
<i>Insurance</i>	1,953	461	1,628	1,179	1,275	6,496
<i>Accounting</i>	2,458	580	2,048	1,484	1,604	8,174
<i>Legal and Professional</i>	2,081	491	1,734	1,257	1,358	6,921
<i>Staff Training</i>	547	129	456	330	357	1,819
<i>Staff Expenses</i>	413	98	345	250	270	1,376
<i>Marketing</i>	759	179	632	458	495	2,523
<i>Miscellaneous</i>	1,012	239	843	611	664	3,369
	<u>43,873</u>	<u>10,356</u>	<u>36,555</u>	<u>26,486</u>	<u>28,633</u>	<u>145,903</u>

9 Other costs

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Independent Examination Fees	1,075	-	1,075	939
Depreciation	27,702	-	27,702	5,496
Trustees' Expenses	152	-	152	36
	<u>28,929</u>	<u>-</u>	<u>28,929</u>	<u>6,471</u>

10 Net incoming resources for the year

This is stated after charging:

	2023	2022
	£	£
Depreciation	27,702	5,496
Independent Examination Fees	<u>1,075</u>	<u>939</u>

BATH CITY FARM**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 DECEMBER 2023**

11 Staff costs and numbers

The aggregate payroll costs were:

	2023	2022
	£	£
Gross Salaries excluding trustees	458,573	315,143
Employer's National Insurance	20,984	13,072
Employer's contribution to pension schemes	7,454	4,710
	<u>487,011</u>	<u>332,925</u>

No employee received emoluments of more than £60,000 (2022: £Nil)

The average monthly head count was 36.25 staff (2022: 25.1 staff)

Total employee benefits paid to key management personnel during the year were £38,327 (2022: £36,109)

Trustee expenses

The charity trustees did not receive any benefits from employment with the charity in the year (2022: £nil). Trustees were reimbursed £152 of expenses during the year (2022: £nil). No charity trustee received payment for professional or other services supplied to the charity (2022: £nil).

12 Related Party Transactions

The following related party transactions in the year (2022: £10,000).

William Sheppard (Trustee) is also a trustee of Bath Boules charitable trust. During the year, Bath Boules provided £4,000 of funding to the farm.

In the previous year Malcolm Dodds (Trustee) donated £5,000 towards the cost of the new café. This funding is not yet fully spent

There were no other related party transactions.

BATH CITY FARM

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2023

13 Tangible fixed assets

	Orchard	Buildings & Structures	Plant & Equipment	Fixtures & Fittings	Total
	£	£	£	£	£
Cost					
At the beginning of the year	11,993	535,380	26,363	77,150	650,886
Additions	-	16,260	13,331	3,733	33,324
At the end of the year	<u>11,993</u>	<u>551,640</u>	<u>39,694</u>	<u>80,883</u>	<u>684,210</u>
Depreciation					
At the beginning of the year	-	54,258	13,547	29,658	97,463
Charge for the year	480	20,004	2,438	4,780	27,702
At the end of the year	<u>480</u>	<u>74,262</u>	<u>15,985</u>	<u>34,438</u>	<u>125,165</u>
Net book value					
At the beginning of the year	11,993	481,122	12,816	47,492	553,423
At the end of the year	<u>11,513</u>	<u>477,378</u>	<u>23,709</u>	<u>46,445</u>	<u>559,045</u>

14 Debtors

	2023 £	2022 £
Trade Debtors	9,536	6,283
Accrued Income	22,400	65,904
Prepayments	9,456	-
	<u>41,392</u>	<u>72,187</u>

15 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade Creditors	9,189	4,760
Other Creditors	7,091	5,704
Accruals and Deferred Income	21,448	13,408
VAT	3,474	-
	<u>41,202</u>	<u>23,872</u>

BATH CITY FARM

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2023

16 Movement in material funds for current period

	At 01-Jan 2023	Income	Expenditure	Transfers	At 31-Dec 2023
Restricted funds	£	£	£	£	£
Awards for all Family project	1,234	-	-	-	1,234
Avon & Wiltshire Mental Health	4,750	20,400	(16,261)	(3,070)	5,819
Quartet (Community Wellness)	1,234	-	(1,150)	(84)	-
Ward Councillors (Shed Project)	640	-	(640)	-	-
Avon And Somerset Police	2,127	-	-	(2,127)	-
Banes Community Combined Authority	994	-	(994)	-	-
Power To Change Business Development	435	-	(43)	-	392
Bath Youth For Christ	1,502	-	(1,059)	-	443
Rotork	134	-	(134)	-	-
Norie Trust	649	-	(275)	-	374
Children In Need	4,314	37,500	(29,371)	(4,824)	7,619
Quartet Catalyst Grant	2,948	-	(2,948)	-	-
Fouracre Trust	3,952	-	(3,756)	-	196
West of England Combined Authority	-	16,479	(13,485)	(2,994)	-
Malcolm Dodds	5,000	-	(167)	-	4,833
Curo Group	1,150	-	(204)	(886)	60
Henry Smith Charity	17,142	44,800	(37,410)	(5,424)	19,108
Sobell Foundation	6,381	10,000	(9,625)	(949)	5,807
Quartet Community Fund	3,700	-	(3,703)	3	-
NHS Charities Together Stage 2	5,614	18,388	(16,121)	(2,395)	5,486
Quartet Community Foundation	10,000	-	(9,382)	-	618
People's Postcode Lottery	24,996	-	(22,342)	(2,654)	-
Bathscape Landscape Partnership	5,000	-	-	(5,000)	-
Hartfield Trust	-	5,000	(4,999)	(1)	-
B&NES Community Infrastructure Levy	-	9,645	(1,027)	-	8,618
Police & Crime Commissioner	-	5,000	(165)	(4,835)	-
Blue Surf Trust	1,000	-	(1,000)	-	-
Norie Trust	-	1,000	(1,000)	-	-
Andy Pyatt's fundraiser	940	-	(938)	(2)	-
B&NES Council	-	1,500	(690)	-	810
Christopher Brown	-	25,000	(149)	-	24,851
HDH Wills Trust	-	2,000	(120)	(1,880)	-
UK Research And Innovation	-	6,847	(6,301)	(546)	-
Bathscape Landscape Partnership	-	-	(676)	676	-
Anton Jurgens Charitable Trust	-	5,000	(5,001)	1	-
Joyce Fletcher Charitable Trust	2,000	-	(2,000)	-	-
St James Place	-	10,000	(3,518)	(481)	6,001
West Of England Combined Authority	-	10,000	(3,944)	(6,056)	-
West Of England Combined Authority	-	-	(290)	290	-
National Lottery Community Fund	-	63,137	(5,762)	(1,119)	56,256
Brownsword Charitable Foundation	-	2,000	(1,006)	-	994
National Lottery Community Fund	-	52,485	(13,159)	(1,810)	37,516
National Lottery Awards For All	-	12,000	-	-	12,000
Northwick Trust	-	15,000	-	-	15,000
Forest Of Avon Trust	-	-	(2,130)	2,130	-
Medlock Charitable Trust	-	15,000	(25)	-	14,975
		-	-	-	-
Total restricted funds	107,836	388,181	(222,970)	(44,037)	229,010

BATH CITY FARM

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2023

Continued...

Unrestricted funds

General Fund	238,759	476,517	(547,672)	2,713	170,317
Designated Funds					
- Asset Depreciation	553,423	-	(27,702)	33,324	559,045
- Redundancy Reserve	12,000	-	-	8,000	20,000
Total unrestricted funds	<u>804,182</u>	<u>476,517</u>	<u>(575,374)</u>	<u>44,037</u>	<u>749,362</u>
Total funds	<u>912,018</u>	<u>864,698</u>	<u>(798,344)</u>	<u>-</u>	<u>978,372</u>

Note: The large transfers from restricted funds represent capital expenses made from that fund now being depreciated over their useful economic life via the designated Asset Depreciation Fund.

The smaller transfers are mainly clearing overspent funds using the General fund.

Purpose of Restricted Funds:

Awards for all Family project: Family Feasts project

Avon and Wiltshire Partnership Mental Health Trust: Part funding for staff salaries for Mental Health volunteering project.

Quartet Community Wellness Fund: To support workshop build for Bath Shed group

Ward Councillors: (Tim Ball/Sarah Moore) Bath Shed Group Workshop

Avon And Somerset Police: Security

Banes Cil: New café

Power To Change Business Development: Various business development projects

Bath Youth For Christ: Roundhouse

Rotork: Site security

The Norie Trust: Roundhouse

Children in Need: Funding towards Branching Out Youth Programme

Quartet Catalyst: Building of new easy access chicken area for feathered friends project.

Fouracre Trust: Youth work matchfunding

West of England Combined Authority: Funding for Roots to Work programme

Malcolm Dodds: Funding for new cafe

Curo Group: Funding for community and volunteer kitchens

Henry Smith Charity: Funding for mental health programme

Sobell Foundation: Funding for Make and Bake project

BATH CITY FARM

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2023

Purpose of Restricted Funds continued:

Quartet Community Fund: Funding for Farm shop

NHS Charities Together Stage 2: Funding to expand mental health programme

Quartet Community Foundation: Funding for ground source heat pump

People's Postcode Lottery: Funding for Roots to Work programme

Bathscape Landscape Partnership: Funding for external fencing

Hartfield Trust: Roots to Work programme

B&NES Community Infrastructure Levy: Bath Shed

Police & Crime Commissioner: Security equipment

Blue Surf Trust: Funding towards purchase and housing of Alpacas

Norie Trust: Bath Shed

Andy Pyatt's fundraiser: Funding towards purchase and housing of Alpacas

B&NES Council: Mount Road planting

Christopher Brown: Growing hub

HDH Wills Trust: Fencing

UK Research And Innovation: Twerton & Whiteway Community Network

Bathscape Landscape Partnership: Wildflower Nursery

Anton Jurgens Charitable Trust: Roots to Work programme

Joyce Fletcher Charitable Trust: New capacity to produce home-grown goods for sale

St James Place: Children, Youth and Family programme

West Of England Combined Authority: Biodiversity and conservation

West Of England Combined Authority: Growing hub

National Lottery Community Fund: Twerton & Whiteway Community Network

Brownsword Charitable Foundation: New office accommodation

National Lottery Community Fund: Roots to Work programme

National Lottery Awards For All: Bath Shed

Northwick Trust: Therapy room

Forest Of Avon Trust: Tree planting

BATH CITY FARM**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 DECEMBER 2023***Purpose of Restricted Funds continued:***Medlock Charitable Trust:** Bath Shed**17 Analysis of net assets between funds**

	General Fund £	Designated Funds £	Restricted Funds £	Total £
Tangible Fixed Assets	-	559,045	-	559,045
Cash at Bank and in Hand	162,226	20,000	229,010	411,236
Other Net Current Assets/(Liabilities)	8,091	-	-	8,091
Total	<u>170,317</u>	<u>579,045</u>	<u>229,010</u>	<u>978,372</u>

Analysis of net assets between funds - prior year

	General Fund £	Designated Funds £	Restricted Funds £	Total £
Tangible Fixed Assets	-	553,423	-	553,423
Cash at Bank and in Hand	187,509	12,000	107,836	307,345
Other Net Current Assets/(Liabilities)	51,250	-	-	51,250
Total	<u>238,759</u>	<u>565,423</u>	<u>107,836</u>	<u>912,018</u>

BATH CITY FARM
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2023

18 Analysis of charitable funds - prior year, as required by paragraph 4.2. of the SORP

	General Funds	Restricted Funds	Total Funds 2022
	£	£	£
Income and Endowments from:			
Donations and legacies	195,566	252,057	447,623
Charitable activities	55,273	-	55,273
Other trading activities	89,740	-	89,740
Investments	749	-	749
Total	341,328	252,057	593,385
Expenditure On:			
Raising funds	123,312	57,250	180,562
Charitable activities	187,572	142,450	330,022
Other	6,471	-	6,471
Total	317,355	199,700	517,055
Net income/(expenditure)	23,973	52,357	76,330
Transfers between funds	347,707	(347,707)	-
Net income/(expenditure) before other gains and losses	371,680	(295,350)	76,330
Other recognised gains/(losses)	-	-	-
Net movement in funds	371,680	(295,350)	76,330
Total funds brought forward	432,502	403,186	835,688
Total Funds Carried Forward	804,182	107,836	912,018

All of the activities of the charity are classed as continuing

BATH CITY FARM

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2023

19 Movement in material funds for previous period

	01-Jan 2022	Income	Expenditure	Transfers	31-Dec 2022
	£	£	£	£	£
Restricted funds					
Co-op Events	109	-	(109)	-	-
Wates Foundation	269	-	(255)	(14)	-
Awards for all Family project	1,667	-	(433)	-	1,234
Lloyds Bank Foundation	12,642	-	(14,071)	1,429	-
Avon & Wiltshire Mental Health	1,920	16,797	(13,967)	-	4,750
Sobel Foundation	1,250	-	(1,577)	327	-
Cobalt Trust (Office refurb)	248	-	(112)	(136)	-
Security	1,533	-	-	(1,533)	-
Hatchery	3,276	-	(3,216)	(60)	-
Cobalt Trust	7,300	-	(7,300)	-	-
Quartet (Community Wellness)	1,234	-	-	-	1,234
Wessex Water	1,050	-	(1,050)	-	-
Power to Change Community Café	289,953	-	(18,231)	(271,722)	-
Resonance Social Enterprise Support	19	-	-	(19)	-
Ward Councillors (Shed Project)	1,000	-	(360)	-	640
Quartet Emerging Needs	3,062	-	(998)	(2,064)	-
Avon And Somerset Police	3,000	-	-	(873)	2,127
Banes Community Combined Authority	20,000	-	(4,015)	(14,991)	994
Power To Change Business Development	-	-	435	-	435
Bath Youth For Christ	2,606	-	(1,104)	-	1,502
Rotork	500	-	(366)	-	134
Norie Trust	4,000	-	(501)	(2,850)	649
Children In Need	14,178	21,000	(30,864)	-	4,314
National Lottery Community Fund	9,016	-	(7,150)	(1,866)	-
Quartet Catalyst Grant	6,500	-	(3,552)	-	2,948
Fouracre Trust	6,464	-	(2,512)	-	3,952
Enovert Community Trust	-	10,000	-	(10,000)	-
29th May 1961 Charitable Trust	390	-	-	(390)	-
Power To Change Kitchen	10,000	-	-	(10,000)	-
Bath and West Community Energy	-	5,000	-	(5,000)	-
Forest of Avon Trust	-	12,372	(354)	(12,018)	-
West of England Combined Authority	-	33,470	(32,549)	(921)	-
Malcolm Dodds	-	5,000	-	-	5,000
Curo Group	-	1,500	(350)	-	1,150
Bath Disability Trust	-	15,000	-	(15,000)	-
Henry Smith Charity	-	42,600	(25,458)	-	17,142
Sobell Foundation	-	10,000	(3,619)	-	6,381
Angela Frankham's fundraiser	-	500	(500)	-	-
Quartet Community Fund	-	3,700	-	-	3,700
Wates Foundation	-	7,000	(6,994)	(6)	-
NHS Charities Together Stage 2	-	9,182	(3,568)	-	5,614
Quartet Community Foundation	-	10,000	-	-	10,000
People's Postcode Lottery	-	24,996	-	-	24,996
Bathscape Landscape Partnership	-	10,000	(5,000)	-	5,000
Power To Change Cost of Living	-	10,000	(10,000)	-	-
Blue Surf Trust	-	1,000	-	-	1,000
Andy Pyatt's fundraiser	-	940	-	-	940
Joyce Fletcher Charitable Trust	-	2,000	-	-	2,000
Total restricted funds	403,186	252,057	(199,700)	(347,707)	107,836

BATH CITY FARM

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2023

Unrestricted Funds

General Fund	213,383	341,328	(289,653)	(31,921)	233,137
Designated Funds					
- Asset Depreciation	207,119	-	(27,702)	379,628	559,045
- Redundancy Reserve	12,000	-	-	-	12,000
Total unrestricted funds	<u>432,502</u>	<u>341,328</u>	<u>(317,355)</u>	<u>347,707</u>	<u>804,182</u>
Total Funds	<u>835,688</u>	<u>593,385</u>	<u>(517,055)</u>	<u>-</u>	<u>912,018</u>

Purpose of 2022 funds not carried forward into 2023

Co-operative Community Fund: To run a series of free events for the local community.

Wates Foundation: Core funding

Lloyds Bank Foundation: Towards Mental Health Volunteering Project

Sobell Foundation: Targeted Community Engagement Programme supporting our mental health programme and family project.

Cobalt Trust: Core funding to support community development and office refurbishment

Security: Local giving appeal for repairs after break in at the farm

Hatchery: Donation to build hatchery

Wessex Water Fund: Rainwater harvesting system

Power to Change Community Café: For New Community Café development Capital project

Resonance Social Enterprise Support Fund: To offset funds lost through temporary closure of farm

Quartet Emerging Needs: Work with Children and Young People.

National Lottery Community Fund: Work with young people, including the development of the Roundhouse

Enovert Community Trust: Funding of new café

29th May 1961 Charitable Trust: Sheds, shelter and propagation

Power To Change: For kitchen equipment

Bath and West Community Energy: Funding for heating and ventilation in new cafe

Forest of Avon Trust: Funding for new orchard

Bath Disability Trust: Funding for disabled toilet in new cafe

Angela Frankham's fundraiser: Funding for pigs wallow

Wates Foundation: Core funding to help the team diversify funding streams and become more self-sufficient

Power To Change: Funding towards cost of living expenditure

BATH CITY FARM

England & Wales - Charity number 1050202

Accounts

BATH CITY FARM

Financial Statements

YEAR ENDED 31 DECEMBER 2022

Charity Number 1050202
Company Registration Number 03112751

BATH CITY FARM

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

CONTENTS	PAGE
Legal and Administrative Information	2
Trustees' annual report	3 to 11
Independent Examiner's Report	12
Statement of financial activities	13
Balance sheet	14
Cash Flow Statement	15
Notes to the Accounts	16 to 31

BATH CITY FARM

LEGAL AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 DECEMBER 2022

Status

The charity is constituted as a company limited by guarantee, incorporated on 12th October 1995, registered under the Companies Acts (registration number 03112751) and its governing document is a Memorandum and Articles of Association. It was granted charitable status by the Charity Commission under number 1050202.

Trustees

The directors of the charitable company ("the charity") are its trustees for the purposes of the charity law and throughout this report are collectively referred to as the trustees.

The Trustees who served during the year and since the year end were as follows:

Thomas Sheppard (Chair)	Appointed 01 December 2022
Joanne Southwell	
Deborah Steele	
Malcolm Dodds	
Mike Collins	
Tamsin Egan	
Mark Richardson	
Christina Button	
Amy Coulthard	
Philippa Rogers	
Gwen James	
Michael Williams	
Georgina Service	Resigned 12 October 2022

Registered Office

Bath City Farm
Kelston View
Twerton
Bath
BA2 1NW

Independent Examiner

Joanne Trowbridge MAAT - Bristol Community Accountants CIC
The Park, Daventry Road, Knowle, Bristol, BS4 1DQ

Bankers

HSBC	Unity Trust Bank
41 Southgate	Four Brindleyplace
Bath	Birmingham
BA1 1TN	B1 2JB

BATH CITY FARM

TRUSTEES REPORT

YEAR ENDED 31 DECEMBER 2022

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31st December 2022.

Reference and administrative information set out on page 2 forms part of this report.

Structure, governance and management

The charity is constituted as a company limited by guarantee, incorporated on 12th October 1995, registered under the Companies Acts (registration number 03112751) and its governing document is a Memorandum and Articles of Association. It was granted charitable status by the Charity Commission under number 1050202. By operation of law all trustees are directors under the Companies Act 2006 and all directors are trustees under charities legislation and have responsibilities, as such, under both company and charity legislation.

New trustees are recruited with a mixture of advertising for specific roles or attributes and responding to unsolicited offers. The organisation has a clearly documented standard process prior to appointment which incorporates recommended good practice for safer recruitment.

The process includes an expression of interest, informal one-to-one meeting with an existing trustee, followed by a written application on a standard application form; a requirement to attend a minimum number of trustee meetings as an observer; and taking up two references and a DBS check. After that, if the decision to appoint is agreeable on both sides, they will be appointed as a co-opted trustee until the next AGM, when their appointment will be subject to election by members. New trustees are paired with an existing trustee and are required to read the following documents – Child Protection and Safeguarding Vulnerable Adults, Safeguarding Behaviour Code, Equality and Diversity, Respect and Personal Dignity and Health and Safety.

The Farm Director leads on the Farm's strategy with support from a senior leadership team consisting of a Programme Manager (Adults), Programme Manager (Children, Youth and Families), People and Office Manager, Site Development Manager, Café Manager and a team of dedicated staff working in specialist impact areas.

The Board of Trustees have the following sub committees:

- Health and Safety
- Finance
- Staffing
- Safeguarding

The Board of Trustees agree an annual budget, which then authorises the Farm Director to make spending and employment commitments that are provided for within the budget, without further reference to the Trustees.

Bath City Farm's Job Ranking and Benchmarking Scheme, introduced in 2019 aims to as far as the Farm's resources allow, pay staff a rate for their work which matches as closely as possible rates for comparable skills and responsibilities in similar third sector organisations. In practice, this is done for each post by identifying at least three comparable roles in other similar charities (ideally in the West of England) and using those to assess a "market rate". The benchmarking process takes place every 2 years. All Pay Bands were reassessed in December 2021. In response to rising inflation and cost of living crises, there was an extraordinary review of salaries in 2022 which led to a cost-of-living increase for all staff, with

BATH CITY FARM

TRUSTEES REPORT

YEAR ENDED 31 DECEMBER 2022

those on the lowest salaries receiving the greatest increase. The Farm also brought all staff onto the real living wage rate as a minimum.

Organisations providing support services to the Farm include:

HSBC, 41 Southgate, Bath BA1 1TN - Banking services
Unity Trust Bank, PO Box 7193, Planetary Road, Willenhall WV1 9DG – Banking services
Triodos Bank UK, Deanery Road, Bristol BS1 5AS – Banking Services
Bath Building Society, 12 Moorland Road, Bath BA2 3PL – Banking Services
Bristol Community Accountants CIC, Daventry Road, Bristol BS4 1DQ - Accounting services

Objectives and activities of the charity

Bath City Farm is a community hub and green oasis nestled between the neighbourhoods of Whiteway and Twerton, an area of multiple disadvantage and high-density social housing in the South of Bath, far removed from the Georgian splendour Bath is renowned for. From the beginning, our vision has been to build a healthy community rooted in nature, food, farming and each other. As a welcoming urban farm, we use our unique setting and targeted projects to educate, improve wellbeing and transform lives.

Bath City Farm exists to:

- Boost emotional, mental, physical and social well-being
- Support disadvantaged and disabled people to develop new skills and confidence
- Inspire environmental awareness and activity
- Provide educational opportunities associated with food, animal care and wildlife conservation
- Grow the number of people engaging in their community
- Bring enjoyment to the public

Starting life in the early 1990's, the Farm has grown in response to demand and now supports over 800 people a year through a range of projects in horticulture, animal care, catering, retail and hospitality, wildlife conservation and land management. Aimed at supporting young people facing adversity, and adults with complex health and social needs, these projects grow confidence, social networks and teach new skills. We also maintain our site as a free-to-access community resource and welcomed over 50,000 visitors in the last year. The Farm also has extensive facilities, including a café, children's playground, training kitchen, meeting room, outdoor amphitheatre, community allotments, and 37 acres of green space. We play a vital role for other local charities, education providers and organisations who benefit from using this unique outdoor space.

With over 25 years of experience in delivering projects for children, young people and adults, we have developed generational connections with many local families and individuals and strive to offer care holistically, whether individual needs are practical, emotional or social.

Public benefit

In shaping the objectives for the year and planning activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

BATH CITY FARM

TRUSTEES REPORT

YEAR ENDED 31 DECEMBER 2022

Main activities to further Bath City Farm's purpose for public benefit

To achieve this in 2022, we continued to run regular weekly sessions for adults, young people and families throughout the whole of B&NES but with a particular focus on our local communities of Twerton and Whiteway. Our social impact projects support a range of different child, family and adult groups, each facing their own challenges. The Farm delivers 12 unique targeted projects under two programme managers.

The Children, Young People and Families Programme:

Little Farmers - A nurturing group for children under 5 and their guardians, free to attend and focused on improving confidence and connection with others in the community.

Roots and Shoots - A toddler group for children under 5 allowing them to play and discover nature.

Farm Club – Two free weekly clubs for children aged 5-11 to enjoy the outdoors, improve their emotional resilience, physical health and social skills.

Saturday Club – A group for 5-11 to participate in farm and woodland activities and practice social skills.

Farm Hands – A weekly group for ages 11-16, building key practical skills and contributing to their community through caring for the site, the gardens, the animals and helping with events.

Youth Outreach – Work in the local community to reach young people 16-25 at risk of anti-social behaviour, bringing them into our programme that provides key support for their mental wellbeing.

The Adult Programme:

Roots to Health - Supporting adults with complex health and social needs.

Roots to Work – Supporting adults who are disadvantaged by the jobs market to gain vocational learning opportunities.

Make and Bake - A crafting and cooking group with a focus to improve people's mental wellbeing.

Natural Pathways - A wildlife conservation group with a focus to improve people's mental wellbeing.

EARTHworks - A horticultural therapy project tailored to meet the needs of adults living with learning difficulties.

FOODworks - A catering project for people with learning difficulties to increase confidence and skills.

Each project is centred around a different user group or activity such as horticulture, catering, animal care, conservation and crafting. We work closely with individuals, who each have a

BATH CITY FARM

TRUSTEES REPORT

YEAR ENDED 31 DECEMBER 2022

dedicated Project Coordinator, to encourage personal development and provide structured activities to suit their needs. We also offer supported training and progression opportunities when people are ready to take that next step.

Our major focus is supporting people with mental health conditions often experiencing other complex issues such as substance misuse, domestic abuse, relationship difficulties, unemployment and homelessness. We aim to give people the support they need to achieve a sustained recovery and to rebuild their lives after a crisis or long-term period of mental illness.

We support people to thrive in their everyday lives and discover the tools and confidence to fulfil their potential, better manage their mental health, contribute to community development, and improve their quality of life. We provide non-medical psychiatric care within evidence-based community mental health activities. This is in line with our local NHS strategy to reduce dependency on medication and to reduce the length of, and at times completely avoid, psychiatric hospitalisation.

We also deliver specialist work development placements for people with a learning disability and educational courses and activities for young people and families facing adversity. As a Community Hub, we enable marginalised groups to connect with each other and have countless interactions that improve well-being and community cohesion.

Main achievements and performance

The Farm has emerged from Covid even stronger and with a clearer focus and we have been steadily re-building project participation numbers. The complexity of our work has gone up and we are having to respond to a greater demand for our services. We have grown our team by 47.5% FTE hours this year, to meet the increased delivery. We have gained additional multiyear grants to ensure the ongoing delivery of our mental health programme alongside the work we do with adults with learning difficulties and children and young people. This year marked the first year of our 2022 – 2024 organisational strategy. A summary of highlights linked to our six strategic aims is provided below:

Providing a rich programme of therapeutic, educational and lifelong learning opportunities: Adult Services

With additional management and fundraising capacity, we were able to secure two separate multi-year grants to continue our adult mental health services for the next 3 years. There have been substantial changes within the Mental Health Statutory sector resulting in less in-community support and a higher level of need among people living with serious mental illness within the local community. This has resulted in our service dealing with more complex situations i.e. cases of attempted suicide and self-harm, and very high levels of anxiety and depression. As a result, we have increased our staffing levels and clinical support and training for staff.

Over the last year, Bath City Farm's 'Roots to Health' Programme provided community mental health support to over 153 people facing enduring mental health challenges and other complex issues including substance misuse, homelessness, domestic violence and severe social isolation. Using nature-based interventions on the Farm's beautiful 37-acre site, we support people on their journey to manage their mental health, provide support during a crisis and help them to make lasting changes to their lifestyles. We also supported individuals to progress onto work-based opportunities and other progression pathways. Our mental health projects

BATH CITY FARM

TRUSTEES REPORT

YEAR ENDED 31 DECEMBER 2022

run twice a week throughout the year, providing purposeful, therapeutic and fun activities for up to 30 individuals per session.

Adult Mental Health Programme - since coming to the Farm people reported the following:

- Improvements to Mental Health – 100%
- Discharged completely from Mental Health Services 7%
- Reduced support from Mental Health Services 20%
- Learnt new skills 97%
- Re-entered education or training 18%
- Gained employment 6%
- Feel more confident 95%
- Better able to make positive changes 98%

Some quotes from project participants:

“My mental health has improved immensely. I am two years sober, I have improved relationships, paid work and a home allotment. All areas of my life have improved dramatically.”

“Volunteering at the Farm allows me to stay mentally and physically more well, which enables me to maintain my employment or stay out of hospital.”

“I now have less support – discharged from inpatient care and crisis team, and no current care-coordinator with recovery team.”

Building on the success of our Roots to Health programme and opportunities associated with our new cafe, in June 2022 the Farm launched its new Roots to Work Programme funded through the West of England Combined Authority. This project supports those furthest from the jobs market to access supported work placements in three employment areas, Catering and Hospitality, Grounds Maintenance and Horticulture. Since launch we have supported 54 individuals, 24% of whom have secured paid employment, 33% have become volunteers and 15% have entered further education.

Children, Youth and Family Services

The demand for our services for children and young people is at the highest it has been in years, with multiple enquiries per day. Referrals from schools is the most common, where exclusions, attendance refusal and mental health issues for under-18s have increased significantly following the pandemic.

In the last year, Bath City Farm's Programme for Children and Young People has grown in response to demand. Our projects that take place in 'out-of-school' hours for ages 0-25 have continued to support high numbers of children and in some cases their families, with a total of 107 having accessed free services.

We have also launched our first year of Alternative Provision. A programme of sessions that are attended as part of the school timetable for pupils with diagnosed additional needs who have Educational Healthcare Plans. A total of 20 pupils have attended the scheme in our first

BATH CITY FARM

TRUSTEES REPORT

YEAR ENDED 31 DECEMBER 2022

year, with referrals for next year already exceeding our current capacity. Ages of those referred vary, but we are increasingly seeing referrals for younger children as well as those in secondary school. Schools cite the effects of the Covid pandemic as a key factor in the need for our programme.

For young people classed as NEET (currently Not in Education, Employment or Training) we run a weekly skills sessions working towards AQA Unit Awards to support prospects and ambition. Our work with this age group is set to grow, with a new young people's mental health group and community outreach work, led by our experienced Youth Coordinator and new Youth Assistant.

The CYP team has also worked with 227 children on school visits and 56 under 11s as part of charged groups. The income from these is fed back into staffing our projects that are funded to be free for the community to join.

Our data for children and young people attending our funded projects shows:

- Greater emotional wellbeing – 85% of participants feel happier and better able to cope with challenges arising from home-life, educational engagement and society.
- Higher self-esteem – 75% of participants have stronger self-belief, learning life skills that will help them build positive relationships and make better decisions in the future.
- Improved physical health – 80% of participants are better informed about food choices and fitter as a result of outdoor play that encourages a move away from sedentary lifestyles.

Some quotes from project participants:

Under-5s parent: *"I'm so pleased that the health visitor referred us to Little Farmers. It's become part of his routine. He sleeps better, is growing in confidence and his speech has improved so much."*

Farm Club (aged 10) *"Coming to Farm Club after school makes the difference between me having a good week and having a 'no' week."*

Farm Hands (aged 14) *"Before I came here I was lost, and now I've found something I actually want to do."*

Skills Course (aged 17) *"When I started, I didn't really want to do anything, but I kept coming with my support worker, and now I don't mind cleaning out the chickens and ducks because it means I get to see them. There's some that always come to me because I know how to hold them properly. I'd be here every day if I could."*

Developing the Farm as a beacon of excellence tackling nature and climate emergencies

The Farm is a well-used important green space for people to access nature within a high-density urban area, where housing developments and wild areas exist side by side. With

BATH CITY FARM

TRUSTEES REPORT

YEAR ENDED 31 DECEMBER 2022

support from the National Trust and Avon Wildlife Trust we have developed and begun implementing a new 5-year site management plan for the Farm's 37-acre site, promoting conservation and increasing habitat creation and biodiversity. The plan will see us seek funding to plant more trees and hedgerow, manage scrub and woodland and create new wildflower meadows and species-rich grassland. The land will be used more productively to produce food for local communities, improve carbon sequestration and other ecosystem services and provide a mosaic of habitats to increase biodiversity.

Producing high quality, affordable and nutritious food with local communities

Bath City Farm's new Community Cafe has completed its first year of operation, opening in late spring 2022. From the period May to December 2022, the cafe served over 13,000 customers and turned over a total of £79,419. The sudden increase in energy and employment costs have meant that the cafe has not made a trading surplus, but trustees are engaged in managing costs without damaging the community benefit. The cafe has added huge value to the community facilities onsite, becoming a meeting hub for local residents, substantially increasing footfall to the Farm throughout the year, and becoming another key facility through which we deliver social impact. The Café is a training facility working with people excluded from work to build confidence and skills.

Alongside this, the Farm developed a Food Produce and Farm Shop Business Plan with support from Lloyds Bank. This has set a route to developing more opportunities for retail of Farm-made products as well as upscaling the supply of produce to our own café. As part of this development, the Farm planted 175 fruit trees made up of 7 varieties of apple, 5 varieties of pear, as well as some cherry, plum, damson and green gauge. The trees were planted by 60 volunteers over a weekend. Tree guards were also added so that the meadow can continue to be grazed. Once matured, the orchard will provide an abundant supply of fruit to turn into Farm food products for sale in our shop and café.

Developing the Farm as a visitor destination

A range of site improvements have been made over the past 12 months. In addition to the new community Café, an improved children, youth and family's area and roundhouse was completed in Spring. We also made infrastructure improvements such as extending wi-fi and electricity to the animal area of the site. This has allowed us to extend our CCTV network to help us keep the animals and site facilities safe.

As part of our collaboration with Curo as their charity of the year, they raised £10.8k towards the charity and refurbished our volunteer cabin kitchen, which provides all those who come to participate in volunteering activities at the Farm a well-functioning place to go for lunch and tea breaks.

To support more people to find out about the opportunities available at the Farm, a new website was launched, replacing the old site, which was slow and in need of updating. The new website was produced with support from West of England Growth Hub and Red Spark Digital. The new website allows us to promote the range of projects, public events and workshops at the Farm.

BATH CITY FARM

TRUSTEES REPORT

YEAR ENDED 31 DECEMBER 2022

Growing resilient and sustainable communities

The Farm has continued to provide leadership to the Twerton and Whiteway Network, a network of local third sector organisations working together to share resources, avoid duplication and address complex challenges in the area where we live and work. Drawing upon consultancy with Sustain Live we have developed further plans for funding for a Network Coordinator role to lead on community development and a community research grant to generate more data that can be used to inform the Network's strategic priorities.

Financial Review

In response to a shortfall in core funding, the Farm launched a crowdfunding campaign at the end of 2022 and raised over £30k. In addition, grants secured in 2022 are as follows:

- Children in Need towards our Children and Young Peoples programme.
- Grants for core services were received from Cobalt Trust, The Roper Family Charitable Trust, The Medlock Charitable Foundation, Wates Foundation, Brownsword Charitable Trust and Denman Trust.
- Henry Smith Charity, The Sobell Foundation, NHS Charities Together and Avon and Wiltshire Mental Health Partnership supported our adult mental health programme.
- West of England Combined Authority funded the first 9 months of our Roots to Work programme.
- Forest of Avon funded 175 fruit trees and guards.
- Bathscapes, Police Crime Commissioner Fund, Bath and West Community Energy, Quartet Community Foundation and Joyce Fletcher Family Trust provided funding towards site improvements.
- Power to Change provided funding towards cost-of-Living increases.
- Substantial corporate donations were received including from MandG plc.

Our trading income in 2022 rose to £89,740 from £51,535 in 2021 as a result of the opening of our new cafe. Generating an increase in trading income is a key priority in our 2022-24 strategy.

The Farm ended the year with total funds of £912,018. Unrestricted reserves are £238,759 at the end of 2022. After taking account of future asset depreciation and redundancy reserve this equates to 5 months running costs.

Restricted funds total £107,836 at 31st December 2022.

Policy on Reserves

The Trustees have adopted a written policy on Reserves and Investments and aim to retain at least 6 months running costs held as Free/Unrestricted Reserves. Our monthly average running costs in 2022 were £43,000. The Trustees continue to keep the charity's risks under review, particularly with regard to any major risks from time to time. The Farm is a low energy user, as in 2022 we used less than 40,000 kWh.

BATH CITY FARM

TRUSTEES REPORT

YEAR ENDED 31 DECEMBER 2022

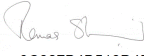
Responsibilities of the Trustees

The Trustees are responsible for keeping proper accounting records that 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 Companies Act 2006. The Trustees are responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the charity’s trustees/directors:

DocuSigned by:



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25/8/2023

..... Date

Thomas Sheppard – Chair of Trustees

BATH CITY FARM

Independent Examiner's Report to the Trustees

YEAR ENDED 31 DECEMBER 2022

I report to the charity trustees on my examination of the accounts of Bath City Farm for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, and the related notes.

Responsibilities and basis of report

As the trustees (and also 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 charity 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 charity'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

As the charity'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 MAAT.

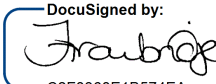
I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

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.

It should be noted that Bristol Community Accountants provide bookkeeping services to Bath City Farm. I confirm that my duties are segregated, and I am not involved in the day-to-day bookkeeping matters of the farm.

Joanne Trowbridge MAAT
Bristol Community Accountants CIC
The Park, Daventry Road, Knowle
Bristol BS4 1DQ

DocuSigned by:

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25/8/2023

Date

BATH CITY FARM**STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)****YEAR ENDED 31 DECEMBER 2022**

		General Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	Note	£	£	£	£
Income and Endowments from:					
Donations and legacies	3	195,566	252,057	447,623	782,442
Charitable activities	4	55,273	-	55,273	30,609
Other trading activities	5	89,740	-	89,740	51,535
Investments	6	749	-	749	140
Other		-	-	-	250
Total		341,328	252,057	593,385	864,976
Expenditure On:					
Raising funds	7	123,312	57,250	180,562	59,246
Charitable activities	8	187,572	142,450	330,022	293,174
Other	9	6,471	-	6,471	4,520
Total		317,355	199,700	517,055	356,940
Net income/(expenditure)		23,973	52,357	76,330	508,036
Transfers between funds	16	347,707	(347,707)	-	-
Net income/(expenditure) before other gains and losses		371,680	(295,350)	76,330	508,036
Net movement in funds		371,680	(295,350)	76,330	508,036
Total funds brought forward		432,502	403,186	835,688	327,652
Total Funds Carried Forward	16	804,182	107,836	912,018	835,688

All of the activities of the charity are classed as continuing

The notes on pages 16 to 31 form part of these financial statements

As required by paragraph 4.67 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

Details of the allocation of 2021 total funds between unrestricted and restricted are shown in note 18

BATH CITY FARM**BALANCE SHEET****YEAR ENDED 31 DECEMBER 2022**

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	13	553,423	207,119
Current assets			
Debtors	14	72,187	42,062
Livestock		2,935	4,645
Cash at bank and in hand		307,345	599,539
<i>Total current assets</i>		<u>382,467</u>	<u>646,246</u>
Creditors : Amounts falling due within one year	15	(23,872)	(17,677)
<i>Net current assets or liabilities</i>		<u>358,595</u>	<u>628,569</u>
Total net assets or liabilities		<u>912,018</u>	<u>835,688</u>
The Funds of the Charity	16		
Restricted funds		107,836	403,186
Unrestricted funds		804,182	432,502
		<u>912,018</u>	<u>835,688</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

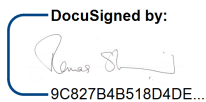
For the year ended 31 December 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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.

25/8/2023

These financial statements were approved by the trustees on and are signed on their behalf by:

DocuSigned by:

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Director
Thomas Sheppard

DocuSigned by:

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Director
Mark Richardson

YEAR ENDED 31 DECEMBER 2022**STATEMENT OF CASH FLOWS****YEAR ENDED 31 DECEMBER 2022**

	2022	2021
	£	£
Cash flows from operating activities:		
Net (expenditure)/income	76,330	508,036
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	5,496	3,631
Other interest receivable and similar income	749	140
<i>Changes in:</i>		
Stock	1,710	210
Trade and other debtors	(30,125)	(37,347)
Trade and other creditors	6,195	(18,798)
Cash generated from operations	<u>60,355</u>	<u>455,872</u>
Interest received	(749)	(140)
Net cash from operating activities	<u>59,606</u>	<u>455,732</u>
Cash flows from investing activities		
Purchase of tangible assets	(351,800)	(175,370)
Net cash used in investing activities	<u>(351,800)</u>	<u>(175,370)</u>
Net Increase in cash and cash equivalents	(292,194)	280,362
Cash and cash equivalents at beginning of year	599,539	319,177
Cash and cash equivalents at end of year	<u>307,345</u>	<u>599,539</u>

BATH CITY FARM

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

1 Accounting Policies

Basis of preparation

These accounts 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.

The financial statements have been prepared in accordance with 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 (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

The charity meets the definition of a public benefit entity as defined by FRS 102.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

BATH CITY FARM

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

Tangible fixed assets are carried at cost less accumulated depreciation and impairment losses.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Fixtures and Fittings	10	% straight line
Office Equipment	33	% straight line
Plant and Equipment	20	% straight line
Café & Orchard	4	% straight line
Site Structures	20	% reducing balance

Livestock

Livestock is included at the lower of cost or net realisable value.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities.

Trade and other creditors

Short term creditors are measured at the transaction price. Other 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 after allowing for any trade discounts due.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

BATH CITY FARM**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 DECEMBER 2022****Financial Instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

Income and Endowments From:**3 Donations and Legacies**

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Donations & Gift Aid	122,248	500	122,748	79,362
Memberships	151	-	151	114
Grants	73,167	251,557	324,724	702,966
	<u>195,566</u>	<u>252,057</u>	<u>447,623</u>	<u>782,442</u>

<i>Donations and legacies - prior year</i>	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total Funds 2021</i>
	<i>£</i>	<i>£</i>	<i>£</i>
<i>Donations & Gift Aid</i>	77,862	1,500	79,362
<i>Memberships</i>	114	-	114
<i>Grants</i>	64,169	638,797	702,966
	<u>142,145</u>	<u>640,297</u>	<u>782,442</u>

4 Charitable Activities

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Site Income	4,447	-	4,447	958
Building Income	5,017	-	5,017	3,100
Events	1,253	-	1,253	363
Activity Fees	44,556	-	44,556	26,188
	<u>55,273</u>	<u>-</u>	<u>55,273</u>	<u>30,609</u>

<i>Charitable Activities - prior year</i>	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total Funds 2021</i>
	<i>£</i>	<i>£</i>	<i>£</i>
<i>Site Income</i>	958	-	958
<i>Building Income</i>	3,100	-	3,100
<i>Events</i>	363	-	363
<i>Activity Fees</i>	26,188	-	26,188
	<u>30,609</u>	<u>-</u>	<u>30,609</u>

BATH CITY FARM**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 DECEMBER 2022****5 Other Trading Activities**

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Café Receipts	79,419	-	79,419	31,557
Animal Income	7,198	-	7,198	3,498
Traded Income	3,123	-	3,123	16,480
	<u>89,740</u>	<u>-</u>	<u>89,740</u>	<u>51,535</u>

<i>Other Trading Activities - prior year</i>	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total Funds 2021</i>
	<i>£</i>	<i>£</i>	<i>£</i>
<i>Café Receipts</i>	31,557	-	31,557
<i>Animal Income</i>	3,498	-	3,498
<i>Traded Income</i>	16,480	-	16,480
	<u>51,535</u>	<u>-</u>	<u>51,535</u>

6 Investments

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Bank Interest	749	-	749	140
	<u>749</u>	<u>-</u>	<u>749</u>	<u>140</u>

<i>Investments - prior year</i>	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total Funds 2021</i>
	<i>£</i>	<i>£</i>	<i>£</i>
<i>Bank Interest</i>	140	-	140
	<u>140</u>	<u>-</u>	<u>140</u>

BATH CITY FARM**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 DECEMBER 2022****Expenditure on:****7 Raising Funds**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Trading Costs	3,159	-	3,159	2,117
Café Supplies	31,749	13,110	44,859	9,785
Café Salaries	52,143	16,601	68,744	22,644
Fundraising costs	36,261	27,539	63,800	24,700
	<u>123,312</u>	<u>57,250</u>	<u>180,562</u>	<u>59,246</u>

Raising Funds - prior year

	<i>Unrestricted Funds £</i>	<i>Restricted Funds £</i>	<i>Total Funds 2021 £</i>
<i>Trading Costs</i>	<i>1,510</i>	<i>607</i>	<i>2,117</i>
<i>Café Supplies</i>	<i>9,785</i>	<i>-</i>	<i>9,785</i>
<i>Café Salaries</i>	<i>22,644</i>	<i>-</i>	<i>22,644</i>
<i>Fundraising costs</i>	<i>14,404</i>	<i>10,296</i>	<i>24,700</i>
	<u><i>48,343</i></u>	<u><i>10,903</i></u>	<u><i>59,246</i></u>

8 Analysis of Expenditure by Activities

	Activities undertaken directly 2022	Support costs 2022	Total Funds 2022
Mental Health activities	55,366	43,874	99,240
Roots to Work programme	13,070	10,357	23,427
Youth & Family programmes	46,131	36,556	82,687
Other Educational projects	33,425	26,488	59,913
Animals	36,127	28,628	64,755
	<u>184,119</u>	<u>145,903</u>	<u>330,022</u>

	<i>Activities undertaken directly 2021</i>	<i>Support costs 2021</i>	<i>Total Funds 2021</i>
<i>Mental Health activities</i>	<i>63,354</i>	<i>78,141</i>	<i>141,495</i>
<i>Youth & Family programmes</i>	<i>30,778</i>	<i>37,962</i>	<i>68,740</i>
<i>Other Educational projects</i>	<i>17,184</i>	<i>21,194</i>	<i>38,378</i>
<i>Animals</i>	<i>19,952</i>	<i>24,609</i>	<i>44,561</i>
	<u><i>131,268</i></u>	<u><i>161,906</i></u>	<u><i>293,174</i></u>

BATH CITY FARM**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 DECEMBER 2022****Analysis of Direct Costs:**

	Mental Health Activities	Roots to Work	Youth & Family	Other educational projects	Animals	Total Funds 2022
Staff Costs	50,756	9,714	40,651	29,181	14,278	144,580
Animal Costs	-	-	-	-	12,479	12,479
Site Maintenance	99	1,859	4,668	885	9,077	16,588
Staff Training	138	400	-	675	-	1,213
Volunteer Expenses	3,997	525	46	201	47	4,816
Other Expenses	376	572	766	2,483	246	4,443
						-
	<u>55,366</u>	<u>13,070</u>	<u>46,131</u>	<u>33,425</u>	<u>36,127</u>	<u>184,119</u>
	<i>Mental Health Activities</i>	<i>Roots to Work</i>	<i>Youth & Family</i>	<i>Other educational projects</i>	<i>Animals</i>	<i>Total Funds 2021</i>
Staff Costs	58,234	-	23,043	15,344	6,729	103,350
Animal Costs	-	-	-	-	8,983	8,983
Site Maintenance	169	-	7,508	-	3,793	11,470
Staff Training	1,825	-	-	31	113	1,969
Volunteer Expenses	2,988	-	28	265	68	3,349
Other Expenses	138	-	199	1,544	266	2,147
						-
	<u>63,354</u>	<u>-</u>	<u>30,778</u>	<u>17,184</u>	<u>19,952</u>	<u>131,268</u>

Analysis of Support Costs:

	Mental Health Activities	Roots to Work	Youth & Family	Other educational projects	Animals	Total Funds 2022
Staff Costs	24,252	5,725	20,207	14,641	15,825	80,650
Electricity	3,534	834	2,944	2,133	2,306	11,751
Site Maintenance, Cleaning & Security	4,412	1,041	3,676	2,663	2,879	14,671
Rent and Rates	494	117	411	298	322	1,642
Office Costs	1,203	284	1,002	726	785	4,000
Event Costs	755	178	629	456	493	2,511
Insurance	1,953	461	1,628	1,179	1,275	6,496
Accounting	2,458	580	2,048	1,484	1,604	8,174
Legal and Professional	2,081	491	1,734	1,257	1,358	6,921
Staff Training	547	129	456	330	357	1,819
Staff Expenses	413	98	345	250	270	1,376
Marketing	759	179	632	458	495	2,523
Miscellaneous	1,012	239	843	611	664	3,369
	<u>43,873</u>	<u>10,356</u>	<u>36,555</u>	<u>26,486</u>	<u>28,633</u>	<u>145,903</u>

BATH CITY FARM**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 DECEMBER 2022**

	<i>Mental Health Activities</i>	<i>Roots to Work</i>	<i>Youth & Family</i>	<i>Other educational projects</i>	<i>Animals</i>	<i>Total Funds 2021</i>
<i>Staff Costs</i>	46,892	-	22,781	12,719	14,768	97,160
<i>Electricity</i>	2,025	-	984	549	638	4,196
<i>Site Maintenance, Cleaning &</i>	7,445	-	3,617	2,019	2,345	15,426
<i>Rent and Rates</i>	1,814	-	881	492	571	3,758
<i>Office Costs</i>	1,015	-	493	275	320	2,103
<i>Event Costs</i>	2,888	-	1,403	783	909	5,983
<i>Insurance</i>	1,234	-	600	335	389	2,558
<i>Accounting</i>	2,511	-	1,220	681	791	5,203
<i>Legal and Professional</i>	8,445	-	4,103	2,291	2,659	17,498
<i>Staff Training</i>	1,270	-	617	344	400	2,631
<i>Staff Expenses</i>	570	-	277	154	179	1,180
<i>Marketing</i>	32	-	16	9	10	67
<i>Miscellaneous</i>	2,002	-	973	543	625	4,143
	<u>78,143</u>	<u>-</u>	<u>37,965</u>	<u>21,194</u>	<u>24,604</u>	<u>161,906</u>

9 Other costs

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Independent Examination Fees	939	-	939	847
Depreciation	5,496	-	5,496	3,631
Trustees' Expenses	36	-	36	42
	<u>6,471</u>	<u>-</u>	<u>6,471</u>	<u>4,520</u>

10 Net incoming resources for the year**This is stated after charging:**

	2022	2021
	£	£
Depreciation	5,496	3,631
Independent Examination Fees	<u>939</u>	<u>847</u>

BATH CITY FARM**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 DECEMBER 2022**

11 Staff costs and numbers

The aggregate payroll costs were:	2022	2021
	£	£
Gross Salaries excluding trustees	315,143	231,632
Employer's National Insurance	13,072	7,896
Employer's contribution to pension schemes	4,710	3,219
	<u>332,925</u>	<u>242,747</u>

No employee received emoluments of more than £60,000 (2021: £Nil)

The average monthly head count was 25.1 staff (2021: 20.2 staff)

Total employee benefits paid to key management personnel during the year were £32,773 (2021: £24,007)

Trustee expenses

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2021: £nil) neither were they reimbursed expenses during the year (2021: £nil). No charity trustee received payment for professional or other services supplied to the charity (2021: £nil).

12 Related Party Transactions

The following related party transactions in the year (2021: £nil).

During the year Malcolm Dodds (Trustee) donated £5,000 towards the cost of the new café.

During the year Deborah Steele (Trustee) donated £5,000 towards the general running costs of the charity.

There were no other related party transactions.

BATH CITY FARM**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 DECEMBER 2022****13 Tangible fixed assets**

	Orchard	Buildings & Structures	Plant & Equipment	Fixtures & Fittings	Total
	£	£	£	£	£
Cost					
At the beginning of the year	-	258,049	11,673	29,364	299,086
Additions	11,993	327,504	9,365	2,938	351,800
At the end of the year	<u>11,993</u>	<u>585,553</u>	<u>21,038</u>	<u>32,302</u>	<u>650,886</u>
Depreciation					
At the beginning of the year	-	52,173	10,430	29,364	91,967
Charge for the year	-	2,085	3,117	294	5,496
At the end of the year	<u>-</u>	<u>54,258</u>	<u>13,547</u>	<u>29,658</u>	<u>97,463</u>
Net book value					
At the beginning of the year	-	205,876	1,243	-	207,119
At the end of the year	<u>11,993</u>	<u>531,295</u>	<u>7,491</u>	<u>2,644</u>	<u>553,423</u>

14 Debtors

	2022	2021
	£	£
Trade Debtors	6,283	6,634
Accrued Income	65,904	1,943
VAT	-	33,485
	<u>72,187</u>	<u>42,062</u>

15 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade Creditors	4,760	7,127
Other Creditors	5,704	4,101
Accruals and Deferred Income	13,408	6,449
	<u>23,872</u>	<u>17,677</u>

BATH CITY FARM**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 DECEMBER 2022****16 Movement in material funds for current period**

	At 01-Jan 2022	Income	Expenditure	Transfers	At 31-Dec 2022
Restricted funds	£	£	£	£	£
Co-op Events	109	-	(109)	-	-
Wates Foundation	269	-	(255)	(14)	-
Awards for all Family project	1,667	-	(433)	-	1,234
Lloyds Bank Foundation	12,642	-	(14,071)	1,429	-
Avon & Wiltshire Mental Health	1,920	16,797	(13,967)	-	4,750
Sobel Foundation	1,250	-	(1,577)	327	-
Cobalt Trust (Office refurb)	248	-	(112)	(136)	-
Security	1,533	-	-	(1,533)	-
Hatchery	3,276	-	(3,216)	(60)	-
Cobalt Trust	7,300	-	(7,300)	-	-
Quartet (Community Wellness)	1,234	-	-	-	1,234
Wessex Water	1,050	-	(1,050)	-	-
Power to Change Community Café	289,953	-	(18,231)	(271,722)	-
Resonance Social Enterprise Support	19	-	-	(19)	-
Ward Councillors (Shed Project)	1,000	-	(360)	-	640
Quartet Emerging Needs	3,062	-	(998)	(2,064)	-
Avon And Somerset Police	3,000	-	-	(873)	2,127
Banes Community Combined Authority	20,000	-	(4,015)	(14,991)	994
Power To Change Business Development	-	-	435	-	435
Bath Youth For Christ	2,606	-	(1,104)	-	1,502
Rotork	500	-	(366)	-	134
Norie Trust	4,000	-	(501)	(2,850)	649
Children In Need	14,178	21,000	(30,864)	-	4,314
National Lottery Community Fund	9,016	-	(7,150)	(1,866)	-
Quartet Catalyst Grant	6,500	-	(3,552)	-	2,948
Fouracre Trust	6,464	-	(2,512)	-	3,952
Enovert Community Trust	-	10,000	-	(10,000)	-
29th May 1961 Charitable Trust	390	-	-	(390)	-
Power To Change Kitchen	10,000	-	-	(10,000)	-
Bath and West Community Energy	-	5,000	-	(5,000)	-
Forest of Avon Trust	-	12,372	(354)	(12,018)	-
West of England Combined Authority	-	33,470	(32,549)	(921)	-
Malcolm Dodds	-	5,000	-	-	5,000
Curo Group	-	1,500	(350)	-	1,150
Bath Disability Trust	-	15,000	-	(15,000)	-
Henry Smith Charity	-	42,600	(25,458)	-	17,142
Sobell Foundation	-	10,000	(3,619)	-	6,381
Angela Frankham's fundraiser	-	500	(500)	-	-
Quartet Community Fund	-	3,700	-	-	3,700
Wates Foundation	-	7,000	(6,994)	(6)	-
NHS Charities Together Stage 2	-	9,182	(3,568)	-	5,614
Quartet Community Foundation	-	10,000	-	-	10,000
People's Postcode Lottery	-	24,996	-	-	24,996
Bathscape Landscape Partnership	-	10,000	(5,000)	-	5,000
Power To Change Cost of Living	-	10,000	(10,000)	-	-
Blue Surf Trust	-	1,000	-	-	1,000
Andy Pyatt's fundraiser	-	940	-	-	940
Joyce Fletcher Charitable Trust	-	2,000	-	-	2,000
Total restricted funds	403,186	252,057	(199,700)	(347,707)	107,836

BATH CITY FARM**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 DECEMBER 2022***Continued...***Unrestricted funds**

General Fund	213,383	341,328	(311,859)	(4,093)	238,759
Designated Funds					
- Asset Depreciation	207,119	-	(5,496)	351,800	553,423
- Redundancy Reserve	12,000	-	-	-	12,000
Total unrestricted funds	<u>432,502</u>	<u>341,328</u>	<u>(317,355)</u>	<u>347,707</u>	<u>804,182</u>
Total funds	<u>835,688</u>	<u>593,385</u>	<u>(517,055)</u>	<u>-</u>	<u>912,018</u>

Note: The large transfers from restricted funds represent capital expenses made from that fund now being depreciated over their useful economic life via the designated Asset Depreciation Fund.

The smaller transfers are mainly clearing overspent funds using the General fund.

Purpose of Restricted Funds:

Co-operative Community Fund: To run a series of free events for the local community.

Wates Foundation: Core funding

Awards for all Family project: Family Feasts project

Lloyds Bank Foundation: Towards Mental Health Volunteering Project

Avon and Wiltshire Partnership Mental Health Trust: Part funding for staff salaries for Mental Health volunteering project.

Sobell Foundation: Targeted Community Engagement Programme supporting our mental health programme and family project.

Cobalt Trust: Core funding to support community development and office refurbishment

Security: Local giving appeal for repairs after break in at the farm

Hatchery: Donation to build hatchery

Quartet Community Wellness Fund: To support workshop build for Bath Shed group

Wessex Water Fund: Rainwater harvesting system

Power to Change Community Café: For New Community Café development Capital project

Resonance Social Enterprise Support Fund: To offset funds lost through temporary closure of farm

Ward Councillors: (Tim Ball/Sarah Moore) Bath Shed Group Workshop

Quartet Emerging Needs: Work with Children and Young People.

Avon And Somerset Police: Security

Banes Cil: New café

BATH CITY FARM

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

Purpose of Restricted Funds continued:

Power To Change Business Development: Various business development projects

Bath Youth For Christ: Roundhouse

Rotork: Site security

The Norie Trust: Roundhouse

Children in Need: Funding towards Branching Out Youth Programme

National Lottery Community Fund: Work with young people, including the development of the Roundhouse

Quartet Catalyst: Building of new easy access chicken area for feathered friends project.

Fouracre Trust: Youth work matchfunding

Enovert Community Trust: Funding of new café

29th May 1961 Charitable Trust: Sheds, shelter and propagation

Power To Change: For kitchen equipment

Bath and West Community Energy: Funding for heating and ventilation in new cafe

Forest of Avon Trust: Funding for new orchard

West of England Combined Authority: Funding for Roots to Work programme

Malcolm Dodds: Funding for new cafe

Curo Group: Funding for community and volunteer kitchens

Bath Disability Trust: Funding for disabled toilet in new cafe

Henry Smith Charity: Funding for mental health programme

Sobell Foundation: Funding for Make and Bake project

Angela Frankham's fundraiser: Funding for pigs wallow

Quartet Community Fund: Funding for Farm shop

Wates Foundation: Core funding to help the team diversify funding streams and become more self-sufficient

NHS Charities Together Stage 2: Funding to expand mental health programme

Quartet Community Foundation: Funding for ground source heat pump

People's Postcode Lottery: Funding for Roots to Work programme

Bathscape Landscape Partnership: Funding for external fencing

Power To Change: Funding towards cost of living expenditure

BATH CITY FARM**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 DECEMBER 2022***Purpose of Restricted Funds continued:***Blue Surf Trust:** Funding towards purchase and housing of Alpacas**Andy Pyatt's fundraiser:** Funding towards purchase and housing of Alpacas**Joyce Fletcher Charitable Trust:** New capacity to produce home-grown goods for sale**17 Analysis of net assets between funds**

	General Fund £	Designated Funds £	Restricted Funds £	Total £
Tangible Fixed Assets	-	553,423	-	553,423
Cash at Bank and in Hand	187,509	12,000	107,836	307,345
Other Net Current Assets/(Liabilities)	51,250	-	-	51,250
Total	238,759	565,423	107,836	912,018

Analysis of net assets between funds - prior year

	General Fund £	Designated Funds £	Restricted Funds £	Total £
Tangible Fixed Assets	-	207,119	-	207,119
Cash at Bank and in Hand	184,353	12,000	403,186	599,539
Other Net Current Assets/(Liabilities)	29,030	-	-	29,030
Total	213,383	219,119	403,186	835,688

BATH CITY FARM**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 DECEMBER 2022****18 Analysis of charitable funds - prior year, as required by paragraph 4.2. of the SORP**

	General Funds	Restricted Funds	Total Funds 2021
	£	£	£
Income and Endowments from:			
Donations and legacies	142,145	640,297	782,442
Charitable activities	30,609	-	30,609
Other trading activities	51,535	-	51,535
Investments	140	-	140
Other	250	-	250
Total	224,679	640,297	864,976
Expenditure On:			
Raising funds	48,343	10,903	59,246
Charitable activities	170,969	122,205	293,174
Other	4,478	42	4,520
Total	223,790	133,150	356,940
Net income/(expenditure)	889	507,147	508,036
Transfers between funds	175,078	(175,078)	-
Net income/(expenditure) before other gains and losses	175,967	332,069	508,036
Other recognised gains/(losses)	-	-	-
Net movement in funds	175,967	332,069	508,036
Total funds brought forward	256,535	71,117	327,652
Total Funds Carried Forward	432,502	403,186	835,688

All of the activities of the charity are classed as continuing

BATH CITY FARM**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 DECEMBER 2022****19 Movement in material funds for previous period**

	01-Jan 2021	Income	Expenditure	Transfers	31-Dec 2021
Restricted funds	£	£	£	£	£
Lloyds Bank Foundation	15,439	30,961	(33,758)	-	12,642
St James Place	1,976	-	(1,976)	-	-
Sobel Foundation	13,433	-	(12,183)	-	1,250
Children in Need	158	-	(157)	(1)	-
Security	1,533	-	-	-	1,533
Cobalt Trust	3,608	13,000	(9,308)	-	7,300
Wates Foundation	269	-	-	-	269
Avon & Wiltshire Mental Health	5,668	16,550	(20,298)	-	1,920
Awards for all Family project	3,074	-	(1,407)	-	1,667
Hatchery	4,024	-	(748)	-	3,276
Co-op Events	1,856	-	(1,747)	-	109
29th May 1961 Charitable Trust	2,550	-	(2,556)	6	-
Feathered Friends	1,960	-	(1,990)	30	-
Cobalt Trust (Office refurb)	248	-	-	-	248
Chrysalis Fund	696	-	(718)	22	-
Quartet Catalyst	-	-	(155)	155	-
Francis Winham Foundation	105	-	(104)	(1)	-
Quartet (Community Wellness)	1,234	-	-	-	1,234
Wessex Water	1,050	-	-	-	1,050
The Sutton Place Foundation	1	-	-	(1)	-
National Lottery (Covid response)	3,996	-	(4,053)	57	-
Power to Change Grant	3,397	343,133	2,918	(59,495)	289,953
Bath Hospitals Cricket Club	3,100	-	(3,104)	4	-
Resonance Social Enterprise Support	19	-	-	-	19
Lloyds React Fund	723	-	(745)	22	-
Ward Councillors (Shed Project)	1,000	-	-	-	1,000
Blue Surf Trust	-	2,000	(1,999)	(1)	-
Quartet Emerging Needs	-	8,975	(5,913)	-	3,062
Avon And Somerset Police	-	3,000	-	-	3,000
Banes Cil	-	125,000	-	(105,000)	20,000
Power To Change Business Development	-	8,000	(8,000)	-	-
Bath Youth For Christ	-	10,000	(6,519)	(875)	2,606
Rotork	-	500	-	-	500
Norie Trust	-	4,000	-	-	4,000
Quartet Resilience Fund	-	9,814	(9,814)	-	-
Children In Need	-	16,500	(2,322)	-	14,178
National Lottery Community Fund	-	9,900	(884)	-	9,016
Quartet Catalyst Grant	-	9,500	(3,000)	-	6,500
Fouracre Trust	-	6,464	-	-	6,464
Enovert Community Trust	-	10,000	-	(10,000)	-
29th May 1961 Charitable Trust	-	3,000	(2,610)	-	390
Power to change Kitchen	-	10,000	-	-	10,000
Total restricted funds	71,117	640,297	(133,150)	(175,078)	403,186

Continued....

BATH CITY FARM**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 DECEMBER 2022****Unrestricted Funds**

General Fund	209,155	224,679	(220,159)	(292)	213,383
Designated Funds					
- Asset Depreciation	35,380	-	(3,631)	175,370	207,119
- Redundancy Reserve	12,000	-	-	-	12,000
Total unrestricted funds	<u>256,535</u>	<u>224,679</u>	<u>(223,790)</u>	<u>175,078</u>	<u>432,502</u>
Total Funds	<u>327,652</u>	<u>864,976</u>	<u>(356,940)</u>	<u>-</u>	<u>835,688</u>

Purpose of 2021 funds not carried forward into 2022

St James Place: Foundation Youth Work

Children in Need: Funding towards Branching Out Youth Programme

29th May 1961 Charitable Trust: Mental health programme

Feathered Friends: Feathered Friends programme for over 60's.

Chrysalis Fund: Farm Hub Group and advocacy project

Quartet Catalyst Grant: Twerton & Whiteway Community Network

Francis Winham Foundation: Feathered Friends programme for over 60's.

The Sutton Place Foundation: Animal Feed

Lottery Emergency Fund: For COVID 19 adaptations

Bath Cricket Club: New pig pens

Lloyds React Fund: Response to Covid-19 crisis

Blue Surf Trust: Work with Children and Young People

Power To Change Business Development: Various business development projects

Quartet Resilience Fund: Farm Director and Adult Programmes Manager salaries

Enovert Community Trust: Funding new café

BATH CITY FARM

England & Wales - Charity number 1050202

Accounts

BATH CITY FARM

Financial Statements

YEAR ENDED 31 DECEMBER 2021

Charity Number 1050202
Company Registration Number 03112751

BATH CITY FARM

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2021

CONTENTS	PAGE
Legal and Administrative Information	2
Trustees annual report	3 to 11
Independent Examiner's Report	12
Statement of financial activities	13
Balance sheet	14
Cash Flow Statement	15
Notes to the Accounts	16 to 30

BATH CITY FARM

LEGAL AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 DECEMBER 2021

Status

The charity is constituted as a company limited by guarantee, incorporated on 12th October 1995, registered under the Companies Acts (registration number 03112751) and its governing document is a Memorandum and Articles of Association. It was granted charitable status by the Charity Commission under number 1050202.

Trustees

The directors of the charitable company ("the charity") are its trustees for the purposes of the charity law and throughout this report are collectively referred to as the trustees.

The Trustees who served during the year and since the year end were as follows:

Joanne Southwell (Chair)

Deborah Steele

Malcolm Dodds

Anthony Langley

Resigned 6th December 2021

Mike Collins

Tamsin Egan

Mark Richardson

Christina Button

Amy Coulthard

Philippa Rogers

Appointed 10th December 2021

Georgina Service

Appointed 4th February 2022

Gwen James

Appointed 20th September 2022

Michael Williams

Appointed 20th September 2022

Registered Office

Bath City Farm

Kelston View

Twerton

Bath

BA2 1NW

Independent Examiner

Joanne Trowbridge MAAT - Bristol Community Accountants CIC

The Park, Daventry Road, Knowle, Bristol, BS4 1DQ

Bankers

HSBC

41 Southgate

Bath

BA1 1TN

Unity Trust Bank

Four Brindleyplace

Birmingham

B1 2JB

BATH CITY FARM

TRUSTEES REPORT

YEAR ENDED 31 DECEMBER 2021

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31st December 2021.

Reference and administrative information set out on page 2 forms part of this report.

Structure, governance and management

The charity is constituted as a company limited by guarantee, incorporated on 12th October 1995, registered under the Companies Acts (registration number 03112751) and its governing document is a Memorandum and Articles of Association. It was granted charitable status by the Charity Commission under number 1050202.

By operation of law all trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

New trustees are recruited with a mixture of advertising for specific roles or attributes and responding to unsolicited offers. The organisation has a clearly documented standard process prior to appointment which incorporates recommended good practice for safer recruitment. The process includes an expression of interest, informal one-to-one meeting with an existing trustee, followed by a written application on a standard application form; a requirement to attend a minimum number of trustee meetings as an observer; and taking up two references and a DBS check. After that a decision is taken by the Chair and one other trustee whether or not to recommend the applicant for approval by the Board. If the applicant is approved, they will be appointed as a co-opted trustee until the next AGM, when their appointment will be subject to election by members.

Since 14th September 2021, the farm has been managed by the Farm Director, Brendan Tate Wistreich. Before that it was led by Helen Fisher. The Farm Director is supported by a Programmes Manager (Adults), Programmes Manager (Children and Youth), People and Office Manager, Site and Facilities Manager and Café Manager.

The Board of Trustees have the following sub committees –

- Health and Safety sub group
- Finance sub group
- Staffing sub group
- Safeguarding sub group

The Board of Trustees agree an annual Budget, which then authorises the Farm Director to make spending and employment commitments that are provided for within the budget, without further reference to the Trustees.

New trustees are paired with an existing trustee and are required to read the following documents – Child Protection and Safeguarding Vulnerable Adults, Safeguarding Behaviour Code, Equality and Diversity, Respect and Personal Dignity and Health and Safety.

Bath City Farm's Job Ranking and Benchmarking Scheme, introduced in 2019, has as one of its aims: as far as the Farm's resources allow, to pay staff a rate for their work which matches as closely as possible rates for comparable skills and responsibilities in similar third sector organisations. In practice, this is done for each post by identifying at least three comparable

BATH CITY FARM

TRUSTEES REPORT

YEAR ENDED 31 DECEMBER 2021

roles in other similar charities (ideally in the West of England) and using those to assess a “market rate”. All Pay Bands were reassessed in December 2021.

Organisations providing support services to the Farm include –
HSBC, 41 Southgate, Bath BA1 1TN - Banking services
Bristol Community Accountants CIC, Davenry Road, Bristol BS4 1DQ - Accounting services

Objectives and activities of the charity

Bath City Farm is a community hub and green oasis in the heart of Twerton. An area of multiple disadvantage and high-density social housing in the South of Bath, far removed from the Georgian splendour Bath is renowned for. From the beginning our vision has been to build a healthy community rooted in nature, food, farming and each other. As a welcoming urban farm, we use our unique setting and targeted projects to educate, improve wellbeing and transform lives.

Bath City Farm exists to:

- Support disadvantaged and disabled people to develop new skills and confidence
- Boost emotional, mental, physical and social well-being
- Inspire environmental awareness and activity
- Grow the number of people engaging in their community
- Bring enjoyment to the public
- Educate people on farming and where their food comes from

Starting life in the early 1990's, the farm has grown in response to demand and now supports over 800 people a year through a range of projects in horticulture, animal care, catering, retail and hospitality, conservation and land management. Aimed at supporting adults with complex health and social needs and young people facing adversity, these projects grow confidence, social networks and teach new skills. We also maintain our site as a free community resource and welcomed 40,000 visitors to our site for recreation and education pre-Covid. The farm also has extensive facilities, including a training kitchen, meeting room, outdoor amphitheater, community allotments, and 37 acres of green space. We play a vital role for other local charities, education providers and organisations who benefit from using this unique outdoor space.

With over 25 years of experience in delivering projects for children, young people and adults we have developed generational connections with many local families and individuals and strive to offer care holistically, whether individual needs are practical, emotional or social.

Public benefit

In shaping the objectives for the year and planning activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Main activities to further Bath City Farm's purpose for public benefit

We continued to run regular weekly sessions for adults, young people and families throughout the whole of B&NES but with a particular focus on our local community of Twerton and

BATH CITY FARM

TRUSTEES REPORT

YEAR ENDED 31 DECEMBER 2021

Whiteway. Our social impact programmes support a range of different child, family and adult groups, each facing their own challenges.

The farm delivers 10 different farm-based projects under two separate programmes which are: Roots to Health - Supporting adults with complex health and social needs. Branching Out - Improving lives for children, young people and families facing adversity.

Each project is focussed around a different user group or activity such as horticulture, catering, animal care, conservation and crafting. We work closely with individuals, who each have a designated project coordinator, to encourage personal development and provide structured activity to suit their needs. We also offer supported training and progression opportunities when people are ready to take that next step.

Our major focus is supporting people with mental health conditions often experiencing other complex issues such as substance misuse, domestic abuse, relationship difficulties, unemployment and homelessness. We aim to give people the support they need to achieve a sustained recovery and to rebuild their lives after a crisis or long-term period of mental illness. We support people to thrive in their everyday lives and discover the tools and confidence to fulfil their potential, better manage their mental health, contribute to community development and improve their quality of life. We provide non-medical psychiatric care within strongly evidence-based community mental health activities. This is in line with our local NHS strategy to reduce dependency on medication and to reduce the length of, and at times completely avoid, psychiatric hospitalisation.

We also deliver specialist work development placements for people with a learning disability and educational courses and activities for young people and families facing adversity.

As a Community Hub, we enable marginalised groups to connect with each other and have countless interactions that improve well-being and community cohesion.

BATH CITY FARM

TRUSTEES REPORT

YEAR ENDED 31 DECEMBER 2021

Main achievements and performance

We started the year of 2021 in another lockdown as the threat from Covid-19 was ever present. For the second time in our history the farm had to close its gates to the public and rely on a skeleton staff team to look after the site. This time however, the importance of maintaining people's mental health was fully recognised and we made every effort to continue our therapeutic projects, where possible. As our projects are largely based outdoors, the threat from Covid-19 was reduced significantly, this meant that between Jan - April 2021 the mental health programmes continued to run whilst the site remained closed to the public.

The farm re-opened its gates to the public in April, welcoming large numbers of visitors and experiencing a sharp increase in demand for our targeted projects. We were finally able to make progress on many site developments, delayed during lockdown, and restart work on key organisational goals.

Our two main areas of focus in 2021 have been supporting people with severe and enduring mental health issues and young people experiencing adverse life circumstances, whilst they have been facing significant and unprecedented challenges throughout the pandemic.

Adult Programmes

The stability and continuity of our groups gave us an important role in being able to monitor the mental health of our participants throughout the course of the pandemic. As we were the only regular in-person contact for half of them we were uniquely placed to monitor their wellbeing and flag any deterioration to the relevant services. A lack of in-person support from mental health teams and GP surgeries meant our group could often be the main source of mental health support and general advice for the majority of the people that attended our groups. This was both labour intensive as we sought to find available services that could help, and emotionally intensive as staff had to provide wellbeing advice, companionship and generally provide stability and continuity in an ever-changing variety of circumstances.

We feel grateful that the nature of our site and diverse staff team enabled us to rapidly adapt our services to the needs of our beneficiaries, whilst maintaining a Covid-safe environment. Throughout this period staff dealt with anxieties around the pandemic and supported people through profound and damaging social isolation. Sometimes we would be the only people to get in touch with that person in the week or to ask them how they are. Many participants have felt that the isolation of the pandemic has had a significantly damaging effect on their mental health. During lockdown 15 participants who were shielding or not able to attend, were supported remotely with regular phone calls, meals and the delivery of gardening 'homework' that entailed propagating plants for the farm to plant upon their return – this provided a vital connection to the participants' former active role at the farm.

Youth Work

This year focused on a measured reintroduction of our projects which support children and young people facing adversity. This included our weekly afterschool club ('Farm Club') for ages 5-11 and youth volunteering ('Farm Hands') for ages 11-16. Support for emotional distress and social interactions was at the forefront of our work, and animal care was a means to facilitate many important conversations around children and young people's wellbeing, along with setting expectations of acceptable behaviour towards others.

BATH CITY FARM

TRUSTEES REPORT

YEAR ENDED 31 DECEMBER 2021

Following a year of extreme disruption to the routine of school, shortage of other services with supportive adults, alongside spending an increased amount of time inside and away from their peers, children and young people had experienced a higher level of stress than usual, in addition to difficulties that the majority of them were facing already. During the height of the pandemic our Youth Support Worker kept in regular contact with young people and children to update them about the farm and remind them how much we value them. In some cases we became the only service that young people were engaging with due to being unable to access online learning due to a lack of equipment or because additional learning needs made this challenging. Returning to groups solidified this connection with the farm, such as being able to finally meet some of the animals that had been born over the lockdown period or seeing where seeds they had planted had grown. This helped them to give a timeframe to what they had been through which was important for processing the impact of the pandemic.

We were also able to restart our AQA project for NEETs (a young person who is no longer in the education system and who is not working or being trained for work) offering tailored unit awards for those local to the farm in animal care, gardening and practical skills. This was in partnership with Youth Connect and offered a sense of progression and hope for the future, engaging a very hard to reach group of young adults.

For some children and young people, returning to groups was gradual and took time to become consistent, particularly from March-September. From September onwards we were supporting 9 children in Farm Club (5-11) and 10 young people in Farm Hands (11-16) consistently, along with some with more sporadic attendance. Our AQA project ran for 5 young people over 6 weeks. Of these, 2 are now pursuing formal qualifications in animal care.

A hugely positive step in 2021 was receiving funding to build a wooden roundhouse on site to be an area dedicated to our work with children and young people. Young people were able to take part in the construction of the shelter which is accessible to young people at all times, including non-project hours.

Organisational developments

New 3-year Strategic Plan 2022 - 2024

Trustees, staff and volunteers came together over a series of three workshops funded by Lloyds Bank Foundation, to develop a strategy that plots out the next exciting chapter in the farm's development. Using the new site facilities and our place in the community as a starting point, we developed 6 aims focusing on the farm as a centre for wellbeing; education and lifelong learning; environmental management and sustainability; food production; the farm as a visitor destination; and building networks of supporters and partners.

Organisational Restructure

We strengthened and invested in the staff team, restructuring at a strategic level with the appointment of a new Farm Director to lead the organisation and the previous General Manager moving to a new Adult Programmes Manager role to oversee the Health and Social Care projects. The new organisational structure will ensure key developments and the resulting increase in visitors and project beneficiaries are well managed and the site is a safe and welcoming environment for all.

BATH CITY FARM

TRUSTEES REPORT

YEAR ENDED 31 DECEMBER 2021

We recognise the importance of having a well-motivated and cohesive staff team and are very proud of the fantastic skilled team we have. We have invested in our staff training and wellbeing through introducing a new Employee Assistance Programme service and running an increased number of training courses including: Health and Safety, Risk Assessment, COSSH, Safeguarding Adults, First Aid and Boundaries training.

Site Developments

2021 saw the farm break ground on the build of 2 new structures to improve community facilities.

New Indoor Community Café

This project was completed on budget and opened in May. This major development has had a huge impact on the operations of the farm, increasing visitor numbers, self-generated income and employment and volunteering opportunities.

Roundhouse

This structure was completed during the Easter Holidays 2022 and has become a focal point and safe space for young people in our Youth and Families Garden area. The Roundhouse which can seat up to 30 children will be used for school visits, our targeted youth projects and made available for other community projects to enjoy the farm's unique setting.

Other notable site improvements include:

- Large Wildlife Pond restoration
- New pig pens
- Improved access to the crater stage

Partnerships

We continue to lead on the Twerton and Whiteway Community Network, a collective of organisations and residents based and working in the area for the benefit of local people. We were successful in securing funding to commission a Community Facilitator to build resident involvement through facilitated community meetings and stakeholder consultation. Over 60 residents attended 2 meetings in November 2021 and fed into the next stage of the process. We are currently seeking funding to employ a Network Coordinator to take the work forward and develop a Neighbourhood Plan for Twerton with residents.

We continue to partner with a range of other providers who complement our services such as Youth Connect Southwest, Bath Welcomes Refugees, Youth Offending Service, Bathscape and Avon Wildlife Trust.

Difference made to beneficiaries

Our work with people of all ages with multiple and complex needs continues to be a core area of our provision. For the period covered we supported:

BATH CITY FARM

TRUSTEES REPORT

YEAR ENDED 31 DECEMBER 2021

- 97 people with a mental health diagnosis attending our Grow it Programme to support their recovery.
- 25 people who have a learning disability attending one of our 2 work and personal development projects.
- 74 vulnerable young people 5-16yrs attending one of our 3 environmental youth projects.
- 18 people attending our Families at the Farm programme for families facing adversity through domestic abuse.
- 148 attending educational courses, visits and therapeutic workshops.
- 2500 attending free community events in the arts, heritage and environment.

We also had 25,000 visitors connecting to nature, food and farming and using our site for recreation. An estimated further 350 people benefited from other organisations using the site for their own projects. The numbers overall represent a slight increase on 2020 reflecting a positive start to the recovery from the impacts of Covid.

By getting people active and talking, our projects improve participant's mental and general wellbeing. 92% of all the farm's adult social impact project beneficiaries report an improvement in their mental health, and 87% feel more confident after attending. Other beneficiary outcomes include a reduction in their use of medication, relapses and reliance on NHS support; feeling more in control and better able to cope; and better able to look after themselves at home through cooking and crafting skills.

For people like Imogen, the farm is something she pins her week on to keep her well:

"I've had bulimia for 6 years now and while I'm waiting to get professional support, I'm using the animals here to make me happy. They help me say to myself, 'it doesn't matter how much you weigh.' They don't judge me for my appearance, and they listen. If I'm being triggered because of past traumas, I'll go in with the goats, they come up to me and I feel so much better. I feel they can pick up on your mood and being around them helps me cope with my struggles. Coming here also keeps me occupied. If I'm at home feeling sad I'm likely to binge and purge all day.

When I'm here I feel a purpose. On a bad day, I feel 'is there a reason to still be alive?' When I'm here on a Wednesday helping other people and the animals, I say to myself, 'this is why you are still alive'."

A quote from a children and youth programme participant:

"The ponies are my favourite, even when they're grumpy. I sometimes get so angry too so I know how it feels. I talk to the ponies and say nice things to help them feel calm. I'm trying to be nice to myself like I am nice to the ponies. It's good for them so it's good for me. It's like we talk the same language." - Lexi, 15, Farm Hands Youth Volunteer.

Financial Review

We were delighted to secure long-term funding for our Children, Youth and Families Programme in August 2021 through a Children in Need Main Grant. This allows us to continue

BATH CITY FARM

TRUSTEES REPORT

YEAR ENDED 31 DECEMBER 2021

and build on our work with marginalised local young people and help engage them in the journey of the farm.

We also received substantial grants from the Quartet Community Fund through three separate grant programmes. They include the Emerging Needs Fund, Catalyst grant and Resilience Fund. In addition to these we also received support from:

- The Blue Surf Trust, The Four Acre Trust and National Lottery Awards for all contributed substantially to our Children and Young Peoples programme.
- Grants for core services were received from The Medlock Charitable Foundation, The Roper Family Charitable Trust and the Cobalt Trust.
- Lloyds Bank Foundation and Avon and Wiltshire Mental Health Partnership continued to support our mental health programme.
- Enover Community Trust took us over the line for the new café.
- Bath Youth for Christ towards our Roundhouse.
- Substantial corporate donations were received including from Royal London Asset Management.

Our trading income has still been substantially affected by the pandemic and is yet to reach pre-covid levels, 14% in 2020 and 26% in 2021 compared to 41% in 2019. The new café will be a key part of the development of social enterprise activity to complement the grant funded work at the farm. Generating an increase in trading income is a key priority in our 2022-24 strategy.

The farm ended the year with total funds of £508,036 due to funds raised for the new café. However unrestricted reserves are a modest £213,383 at the end of 2021, after taking account of future asset depreciation and redundancy reserve. This equates to 7 months running costs.

Restricted funds total £403,186 at 31st December 2021.

Policy on Reserves

The Trustees have adopted a written policy on Reserves and Investments and aim to retain at least 6 months running costs held as Free/Unrestricted Reserves. Our monthly average running costs in 2021 were £30,000.

The Trustees continue to keep the charity's risks under review, particularly with regard to any major risks from time to time.

The Farm is a low energy user, as in 2021 we used less than 40,000 kWh.

Responsibilities of the Trustees

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to

BATH CITY FARM

TRUSTEES REPORT

YEAR ENDED 31 DECEMBER 2021

ensure that the financial statements comply with the Companies Act 2006. The Trustee is also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the charity's trustees/directors:



..... Date ...23/09/2022.....

Joanne Southwell – Chair of Trustees

BATH CITY FARM

Independent Examiner's Report to the Trustees

YEAR ENDED 31 DECEMBER 2021

I report to the charity trustees on my examination of the accounts of Bath City Farm for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet, and the related notes.

Responsibilities and basis of report

As the trustees (and also 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 charity 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 charity'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

As the charity'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 MAAT.

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

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.

It should be noted that Bristol Community Accountants provide bookkeeping services to Bath City Farm. I confirm that my duties are segregated, and I am not involved in the day to day bookkeeping matters of the farm.

J Trowbridge

Joanne Trowbridge MAAT
Bristol Community Accountants CIC
The Park, Daventry Road, Knowle
Bristol BS4 1DQ

.....
Date 23/09/2022.....

BATH CITY FARM

STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

YEAR ENDED 31 DECEMBER 2021

		General Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	Note	£	£	£	£
Income and Endowments from:					
Donations and legacies	3	142,145	640,297	782,442	361,749
Charitable activities	4	30,609	-	30,609	22,607
Other trading activities	5	51,535	-	51,535	17,312
Investments	6	140	-	140	300
Other		250	-	250	-
Total		224,679	640,297	864,976	401,968
Expenditure On:					
Raising funds	7	33,939	607	34,546	28,615
Charitable activities	8	185,373	132,501	317,874	269,152
Other	9	4,478	42	4,520	4,493
Total		223,790	133,150	356,940	302,260
Net income/(expenditure)		889	507,147	508,036	99,708
Transfers between funds	16	175,078	(175,078)	-	-
Net income/(expenditure) before other gains and losses		175,967	332,069	508,036	99,708
Other gains/(losses)		-	-	-	-
Net movement in funds		175,967	332,069	508,036	99,708
Total funds brought forward		256,535	71,117	327,652	227,944
Total Funds Carried Forward	16	432,502	403,186	835,688	327,652

All of the activities of the charity are classed as continuing

The notes on pages 16 to 30 form part of these financial statements

As required by paragraph 4.67 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

Details of the allocation of 2020 total funds between unrestricted and restricted are shown in note 19

BATH CITY FARM

BALANCE SHEET

YEAR ENDED 31 DECEMBER 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	13	207,119	35,380
Current assets			
Debtors	14	42,062	4,715
Livestock		4,645	4,855
Cash at bank and in hand		599,539	319,177
<i>Total current assets</i>		<u>646,246</u>	<u>328,747</u>
Creditors : Amounts falling due within one year	15	(17,677)	(36,475)
<i>Net current assets or liabilities</i>		<u>628,569</u>	<u>292,272</u>
Total net assets or liabilities		<u>835,688</u>	<u>327,652</u>
The Funds of the Charity	16		
Restricted funds		403,186	71,117
Unrestricted funds		432,502	256,535
		<u>835,688</u>	<u>327,652</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 December 2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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.

These financial statements were approved by the trustees on 23/09/2022 and are signed on their behalf by:

Deborah Steele

Mark Richardson

Director
Deborah Steele

Director
Mark Richardson

YEAR ENDED 31 DECEMBER 2021

STATEMENT OF CASH FLOWS

YEAR ENDED 31 DECEMBER 2021

	2021 £	2020 £
Cash flows from operating activities:		
Net (expenditure)/income	508,036	99,708
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	3,631	3,746
Other interest receivable and similar income	140	300
<i>Changes in:</i>		
Stock	210	365
Trade and other debtors	(37,347)	2,230
Trade and other creditors	(18,798)	28,394
Cash generated from operations	455,872	134,743
Interest received	(140)	(300)
Net cash from operating activities	455,732	134,443
Cash flows from investing activities		
Purchase of tangible assets	(175,370)	(23,885)
Net cash used in investing activities	(175,370)	(23,885)
Net Increase in cash and cash equivalents	280,362	110,558
Cash and cash equivalents at beginning of year	319,177	208,619
Cash and cash equivalents at end of year	599,539	319,177

BATH CITY FARM

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2021

1 Accounting Policies

Basis of preparation

These accounts 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.

The financial statements have been prepared in accordance with 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 (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

The charity meets the definition of a public benefit entity as defined by FRS 102.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

BATH CITY FARM

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2021

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

Tangible fixed assets are carried at cost less accumulated depreciation and impairment losses.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic

Fixtures and Fittings	10	% straight line
Office Equipment	33	% straight line
Plant and Equipment	20	% straight line
Site Structures	20	% reducing balance

Livestock

Livestock is included at the lower of cost or net realisable value.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities.

Trade and other creditors

Short term creditors are measured at the transaction price. Other 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 after allowing for any trade discounts due.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

BATH CITY FARM

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2021

Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

Income and Endowments From:

3 Donations and Legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Donations & Gift Aid	77,862	1,500	79,362	104,908
Memberships	114	-	114	210
Grants	64,169	638,797	702,966	256,631
	<u>142,145</u>	<u>640,297</u>	<u>782,442</u>	<u>361,749</u>

Donations and legacies - prior year

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Donations & Gift Aid	97,808	7,100	104,908
Memberships	210	-	210
Grants	106,584	150,047	256,631
	<u>204,602</u>	<u>157,147</u>	<u>361,749</u>

4 Charitable Activities

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Site Income	958	-	958	5,077
Building Income	3,100	-	3,100	4,239
Events	363	-	363	1,429
Activity Fees	26,188	-	26,188	11,862
	<u>30,609</u>	<u>-</u>	<u>30,609</u>	<u>22,607</u>

Charitable Activities - prior year

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Site Income	5,077	-	5,077
Building Income	4,239	-	4,239
Events	1,429	-	1,429
Activity Fees	11,862	-	11,862
	<u>22,607</u>	<u>-</u>	<u>22,607</u>

BATH CITY FARM

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2021

5 Other Trading Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Café Receipts	31,557	-	31,557	11,164
Animal Income	3,498	-	3,498	4,952
Traded Income	16,480	-	16,480	1,196
	<u>51,535</u>	<u>-</u>	<u>51,535</u>	<u>17,312</u>

Other Trading Activities - prior year

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Café Receipts	11,164	-	11,164
Animal Income	4,952	-	4,952
Traded Income	1,196	-	1,196
	<u>17,312</u>	<u>-</u>	<u>17,312</u>

6 Investments

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Bank Interest	140	-	140	300
	<u>140</u>	<u>-</u>	<u>140</u>	<u>300</u>

Investments - prior year

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Bank Interest	300	-	300
	<u>300</u>	<u>-</u>	<u>300</u>

BATH CITY FARM

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2021

Expenditure on:

7 Raising Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Trading Costs	1,510	607	2,117	1,071
Café Supplies	9,785	-	9,785	4,776
Café Salaries	22,644	-	22,644	22,768
	<u>33,939</u>	<u>607</u>	<u>34,546</u>	<u>28,615</u>

Raising Funds - prior year

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Trading Costs	1,071	-	1,071
Café Supplies	4,772	4	4,776
Café Salaries	22,091	677	22,768
	<u>27,934</u>	<u>681</u>	<u>28,615</u>

8 Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
General Staff Costs	126,423	95,173	221,596	178,605
Activity Costs	979	852	1,831	795
Building Costs	10,938	802	11,740	12,028
Site Costs	11,974	15,720	27,694	43,550
Animal Costs	8,720	399	9,119	7,581
Volunteer Costs	4,612	-	4,612	4,628
Office Costs	2,178	155	2,333	2,498
General Running Costs	12,345	19,400	31,745	16,969
Marketing and Media	817	-	817	10
Event Costs	6,387	-	6,387	2,488
	<u>185,373</u>	<u>132,501</u>	<u>317,874</u>	<u>269,152</u>

Continued...

BATH CITY FARM

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2021

<i>Charitable Activities - prior year</i>	<i>Unrestricted Funds £</i>	<i>Restricted Funds £</i>	<i>Total Funds 2020 £</i>
<i>General Staff Costs</i>	67,193	111,412	178,605
<i>Activity Costs</i>	296	499	795
<i>Building Costs</i>	4,927	7,101	12,028
<i>Site Costs</i>	18,327	25,223	43,550
<i>Animal Costs</i>	6,107	1,474	7,581
<i>Volunteer Costs</i>	2,432	2,196	4,628
<i>Office Costs</i>	1,889	609	2,498
<i>General Running Costs</i>	899	16,070	16,969
<i>Marketing and Media</i>	10	-	10
<i>Event Costs</i>	1,869	619	2,488
	<u>103,949</u>	<u>165,203</u>	<u>269,152</u>

9 Other

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Independent Examination/Accountancy	847	-	847	747
Trustee Expenses and AGM	-	42	42	-
Depreciation	3,631	-	3,631	3,746
	<u>4,478</u>	<u>42</u>	<u>4,520</u>	<u>4,493</u>

<i>Other - prior year</i>	<i>Unrestricted Funds £</i>	<i>Restricted Funds £</i>	<i>Total Funds 2020 £</i>
<i>Independent Examination/Accountancy</i>	747	-	747
<i>Depreciation</i>	3,746	-	3,746
	<u>4,493</u>	<u>-</u>	<u>4,493</u>

BATH CITY FARM
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2021

10 Net incoming resources for the year

This is stated after charging:	2021	2020
	£	£
Depreciation	3,631	3,746
Independent Examination Fees	847	747
	<u> </u>	<u> </u>

11 Staff costs and numbers

The aggregate payroll costs were:	2021	2020
	£	£
Gross Salaries excluding trustees	231,632	190,647
Employer's National Insurance	7,896	4,797
Employer's contribution to pension schemes	3,219	2,357
	<u>242,747</u>	<u>197,800</u>

No employee received emoluments of more than £60,000 (2020: £Nil)

The average monthly head count was 20.2 staff (2020: 18.4 staff)

Total employee benefits paid to key management personnel during the year were £24,007 (2020: 18,703)

Trustee expenses

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2020: £nil) neither were they reimbursed expenses during the year (2020: £nil). No charity trustee received payment for professional or other services supplied to the charity (2020: £nil).

12 Related Party Transactions

There were no related party transactions in the year (2020: £nil).

BATH CITY FARM
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2021

13 Tangible fixed assets

	Assets Under Construction	Site Structures	Plant & Equipment	Fixtures & Fittings	Total
	£	£	£	£	£
Cost					
At the beginning of the year	20,957	61,722	11,673	29,364	123,716
Additions	174,495	875	-	-	175,370
At the end of the year	<u>195,452</u>	<u>62,597</u>	<u>11,673</u>	<u>29,364</u>	<u>299,086</u>
Depreciation					
At the beginning of the year	-	49,786	9,186	29,364	88,336
Charge for the year	-	2,387	1,244	-	3,631
At the end of the year	<u>-</u>	<u>52,173</u>	<u>10,430</u>	<u>29,364</u>	<u>91,967</u>
Net book value					
At the beginning of the year	20,957	11,936	2,487	-	35,380
At the end of the year	<u>195,452</u>	<u>10,424</u>	<u>1,243</u>	<u>-</u>	<u>207,119</u>

14 Debtors

	2021	2020
	£	£
Trade Debtors	6,634	2,935
Accrued Income	1,943	1,780
VAT	33,485	-
	<u>42,062</u>	<u>4,715</u>

15 Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade Creditors	7,127	19,672
Other Creditors	4,101	2,478
Accruals and Deferred Income	6,449	14,325
	<u>17,677</u>	<u>36,475</u>

BATH CITY FARM

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2021

16 Movement in material funds for current period

	At 01-Jan 2021 £	Income £	Expenditure £	Transfers £	At 31-Dec 2021 £
Restricted funds					
Lloyds Bank Foundation	15,439	30,961	(33,758)	-	12,642
St James Place	1,976	-	(1,976)	-	-
Sobel Foundation	13,433	-	(12,183)	-	1,250
Children in Need	158	-	(157)	(1)	-
Security	1,533	-	-	-	1,533
Cobalt Trust	3,608	13,000	(9,308)	-	7,300
Wates Foundation	269	-	-	-	269
Avon & Wiltshire Mental Health	5,668	16,550	(20,298)	-	1,920
Awards for all Family project	3,074	-	(1,407)	-	1,667
Hatchery	4,024	-	(748)	-	3,276
Co-op Events	1,856	-	(1,747)	-	109
29th May 1961 Charitable Trust	2,550	-	(2,556)	6	-
Feathered Friends	1,960	-	(1,990)	30	-
Cobalt Trust (Office refurb)	248	-	-	-	248
Chrysalis Fund	696	-	(718)	22	-
Quartet Catalyst	-	-	(155)	155	-
Francis Winham Foundation	105	-	(104)	(1)	-
Quartet (Community Wellness)	1,234	-	-	-	1,234
Wessex Water	1,050	-	-	-	1,050
The Sutton Place Foundation	1	-	-	(1)	-
National Lottery (Covid response)	3,996	-	(4,053)	57	-
Power to Change Grant	3,397	343,133	2,918	(59,495)	289,953
Bath Hospitals Cricket Club	3,100	-	(3,104)	4	-
Resonance Social Enterprise Support	19	-	-	-	19
Lloyds React Fund	723	-	(745)	22	-
Ward Councillors (Shed Project)	1,000	-	-	-	1,000
Blue Surf Trust	-	2,000	(1,999)	(1)	-
Quartet Emerging Needs	-	8,975	(5,913)	-	3,062
Avon And Somerset Police	-	3,000	-	-	3,000
Banes Cil	-	125,000	-	(105,000)	20,000
Power To Change Business Development	-	8,000	(8,000)	-	-
Bath Youth For Christ	-	10,000	(6,519)	(875)	2,606
Rotork	-	500	-	-	500
Norie Trust	-	4,000	-	-	4,000
Quartet Resilience Fund	-	9,814	(9,814)	-	-
Children In Need	-	16,500	(2,322)	-	14,178
National Lottery Community Fund	-	9,900	(884)	-	9,016
Quartet Catalyst Grant	-	9,500	(3,000)	-	6,500
Fouracre Trust	-	6,464	-	-	6,464
Enovert Community Trust	-	10,000	-	(10,000)	-
29th May 1961 Charitable Trust	-	3,000	(2,610)	-	390
Powertochange	-	10,000	-	-	10,000
Total restricted funds	71,117	640,297	(133,150)	(175,078)	403,186

Continued...

BATH CITY FARM
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2021

Unrestricted funds					
General Fund	209,155	224,679	(220,159)	(292)	213,383
Designated Funds					
- Asset Depreciation	35,380	-	(3,631)	175,370	207,119
- Redundancy Reserve	12,000	-	-	-	12,000
Total unrestricted funds	<u>256,535</u>	<u>224,679</u>	<u>(223,790)</u>	<u>175,078</u>	<u>432,502</u>
Total funds	<u>327,652</u>	<u>864,976</u>	<u>(356,940)</u>	<u>-</u>	<u>835,688</u>

Note: The large transfers from restricted funds represent capital expenses made from that fund now being depreciated over their useful economic life via the designated Asset Depreciation Fund.

The smaller transfers are mainly clearing overspent funds using the General fund.

Purpose of Restricted Funds:

Avon and Wiltshire Partnership Mental Health Trust: Part funding for staff salaries for Mental Health volunteering project.

Children in Need: Funding towards Branching Out Youth Programme

Lloyds Bank Foundation: Towards Mental Health Volunteering Project

Quartet Catalyst: Building of new easy access chicken area for feathered friends project.

St Johns special Fund: To cover staff costs during exceptional circumstances.

Sobell Foundation: Targeted Community Engagement Programme supporting our mental health programme and family project.

Francis Winham Foundation: Feathered Friends programme for over 60's.

Chrysalis Fund: Farm Hub Group and advocacy project

Co-operative Community Fund: To run a series of free events for the local community.

St James Place: Foundation Youth Work

Security: Local giving appeal for repairs after break in at the farm

Cobalt Trust: Core funding to support community development and office refurbishment

Wates Foundation: Core funding

Awards for all Family project: Family Feasts project

Hatchery: Donation to build hatchery

29th May 1961 Charitable Trust: Mental health programme

Quartet Community Wellness Fund: To support workshop build for Bath Shed group

BATH CITY FARM

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2021

Purpose of Restricted Funds continued:

Wessex Water Fund: Rainwater harvesting system

The Sutton Place Foundation: Animal Feed

Lottery Emergency Fund: For COVID 19 adaption

Power to Change Community Café: For New Community Café development Capital project

Power to Change Emergency grant: Covid 19 support to offset loss of trading income

Bath Cricket Club: New pig pens

Resonance Social Enterprise Support Fund: To offset funds lost through temporary closure of farm

Lloyds React Fund: Response to Covid-19 crisis

Ward Councillors: (Tim Ball/Sarah Moore) Bath Shed Group Workshop

Medlock Charitable Trust: Emergency funding

Unrestricted funds:

The Charity received funding from the following organisations throughout the year for which they are very grateful:

Garfield Weston: £20,000 Core Funding to support capacity building

Souter: £2000 Core Funding

Fitton Trust: £250 Core Funding

Roper Family Charitable Trust: £15,000 Core Funding

The Roper Family Charitable Trust: £20,000 Match funding for public appeal.

Novia Foundation: £850 Core Funding

Michael Lutley Foundation: £910

The Norie Trust: £3000 through public appeal

NFU Mutual: £900 Pig pen

Blue Surf Trust: Work with Children and Young People

Quartet Emerging Needs: Work with Children and Young People.

Avon And Somerset Police: Security

Banes Cil: New café

Power To Change Business Development: Various business development projects

Bath Youth For Christ: Roundhouse

BATH CITY FARM
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2021

Purpose of Restricted Funds continued:

Rotork: Site security

Norrie Trust: Roundhouse

Quartet Resilience Fund: Brendan and Helen salaries

Children In Need: 3 years youth work

National Lottery Community Fund: Work with young people, including the development of the Roundhouse

Quartet Catalyst Grant: Twerton & Whiteway Community Network

Fouracre Trust: Youth work matchfunding

Enovert Community Trust: Funding of new café

29th May 1961 Charitable Trust: Sheds, shelter and propagation £1.5k

Powertochange: For kitchen equipment

17 Analysis of net assets between funds

	General Fund £	Designated Funds £	Restricted Funds £	Total £
Tangible Fixed Assets	-	207,119	-	207,119
Cash at Bank and in Hand	184,353	12,000	403,186	599,539
Other Net Current Assets/(Liabilities)	29,030	-	-	29,030
Total	213,383	219,119	403,186	835,688

Analysis of net assets between funds - Comparison 2020

	General Fund £	Designated Funds £	Restricted Funds £	Total £
Tangible Fixed Assets	-	35,380	-	35,380
Cash at Bank and in Hand	236,061	12,000	71,117	319,178
Other Net Current Assets/(Liabilities)	(26,906)	-	-	(26,906)
Total	209,155	47,380	71,117	327,652

BATH CITY FARM

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2021

18 Analysis of charitable funds - previous year, as required by paragraph 4.2. of the SORP

	General Funds	Restricted Funds	Total Funds 2020
	£	£	£
Income and Endowments from:			
Donations and legacies	204,602	157,147	361,749
Charitable activities	22,607	-	22,607
Other trading activities	17,312	-	17,312
Investments	300	-	300
Total	<u>244,821</u>	<u>157,147</u>	<u>401,968</u>
Expenditure On:			
Raising funds	27,934	681	28,615
Charitable activities	103,949	165,203	269,152
Other	4,493	-	4,493
Total	<u>136,376</u>	<u>165,884</u>	<u>302,260</u>
Net income/(expenditure)	108,445	(8,737)	99,708
Transfers between funds	23,885	(23,885)	-
Net income/(expenditure) before other gains and losses	<u>132,330</u>	<u>(32,622)</u>	<u>99,708</u>
Other recognised gains/(losses)	-	-	-
Net movement in funds	<u>132,330</u>	<u>(32,622)</u>	<u>99,708</u>
Total funds brought forward	124,205	103,739	227,944
Total Funds Carried Forward	<u>256,535</u>	<u>71,117</u>	<u>327,652</u>

All of the activities of the charity are classed as continuing

BATH CITY FARM

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2021

19 Movement in material funds for previous period

	01-Jan 2020	Income	Expenditure	Transfers	31-Dec 2020
	£	£	£	£	£
Restricted funds					
Lloyds Bank Foundation	18,245	28,557	(31,363)	-	15,439
Medlock Charitable Trust	9,586	-	(9,586)	-	-
St James Place	6,797	-	(4,821)	-	1,976
Sobel Foundation	6,370	9,000	(1,937)	-	13,433
Children in Need	5,875	2,465	(8,182)	-	158
St John's Development Fund	5,704	-	(1,450)	(4,254)	-
Security	5,535	-	(4,002)	-	1,533
Cobalt Trust	5,425	10,800	(12,617)	-	3,608
Wates Foundation	5,218	-	(4,949)	-	269
Avon & Wiltshire Mental Health	5,042	16,550	(15,924)	-	5,668
Quartet Health & Safety Training	5,000	1,000	(6,000)	-	-
Awards for all Family project	4,778	-	(1,704)	-	3,074
Hatchery	4,024	-	-	-	4,024
Co-op Events	3,352	-	(1,496)	-	1,856
29th May 1961 Charitable Trust	3,000	3,000	(1,025)	(2,425)	2,550
Feathered Friends	2,263	-	(303)	-	1,960
Anton Jurgens Charitable Trust	2,000	-	(2,000)	-	-
Cobalt Trust (Office refurb)	1,772	-	(1,021)	(503)	248
Chrysalis Fund	1,639	-	(943)	-	696
Bath Boules	1,030	-	(1,030)	-	-
Bathscape	670	-	(670)	-	-
Quartet Catalyst	299	-	(299)	-	-
Francis Winham Foundation	115	-	(10)	-	105
Quartet (Community Wellness)	-	1,930	(696)	-	1,234
Quartet (Emergency Response)	-	4,783	(4,783)	-	-
Wessex Water	-	1,050	-	-	1,050
The Sutton Place Foundation	-	500	(499)	-	1
National Lottery (Covid response)	-	8,050	(4,054)	-	3,996
Power to Change Grant	-	20,100	-	(16,703)	3,397
Bath Hospitals Cricket Club	-	3,100	-	-	3,100
Bulldog Trust	-	5,000	(5,000)	-	-
Resonance Social Enterprise Support	-	21,000	(20,981)	-	19
Quartet (Recovery Fund)	-	10,000	(10,000)	-	-
Lloyds React Fund	-	9,262	(8,539)	-	723
Ward Councillors (Shed Project)	-	1,000	-	-	1,000
Total restricted funds	103,739	157,147	(165,884)	(23,885)	71,117
Unrestricted Funds					
General Fund	96,964	244,821	(132,630)	-	209,155
Designated Funds					
- Asset Depreciation	15,241	-	(3,746)	23,885	35,380
- Redundancy Reserve	12,000	-	-	-	12,000
Total unrestricted funds	124,205	244,821	(136,376)	23,885	256,535
Total Funds	227,944	401,968	(302,260)	-	327,652

BATH CITY FARM

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2021

Purpose of 2020 funds not carried forward into 2021

Medlock Charitable Trust: Towards Welcome to the farm package and Volunteering.

St Johns Development Fund: Grant towards initial planning stages of indoor café. Professional Architects fees, business plan etc.

Quartet Health & Safety: Training Health and safety and HR support

Anton Jurgens Charitable Trust: Mental Health Programme

Bath Boules: Farm Hub project for families

Bathscape: Natural Pathways project with Avon Wildlife Trust

Quartet Emergency Fund: To develop emergency meal deliveries during lockdown

Raft Fund: Emergency grant for supporting vulnerable people with emergency supplies

Quartet Recovery Grant: To fund key personnel (Site and Facilities Manager) and Covid adaption



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Parties involved with this document

Document processed	Party + Fingerprint
Sat, 24th Sep 2022 13:52:05 BST	Ms Deborah Ruth Steele - Signer (a733c4f6ccffbfda3cf424ccb6a96804)
Sun, 25th Sep 2022 17:11:01 BST	Ms Joanne Southwell - Signer (12e03d3eac6994cfea1bfda47e9a251)
Sun, 25th Sep 2022 17:29:43 BST	Mr Mark Richardson - Signer (2d96afe0291dc6d0f0fc69152624759c)
Mon, 26th Sep 2022 10:43:58 BST	Jo Trowbridge - Signer (76f001dce0bc8801393b1fc08e3e2004)
Mon, 26th Sep 2022 10:43:58 BST	Geoff Archer - Copied In (d5c2146c445e158d3af727b61a60e086)

Audit history log

Date	Action
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Sat, 24th Sep 2022 16:25:02 BST	Document emailed to party email (13.40.218.144)
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Sat, 24th Sep 2022 13:48:18 BST	Ms Deborah Ruth Steele viewed the envelope. (91.110.151.178)
Fri, 23rd Sep 2022 16:25:27 BST	Document emailed to party email (18.169.162.113)
Fri, 23rd Sep 2022 16:25:16 BST	Sent the envelope to Ms Deborah Ruth Steele for signing. (3.10.143.29)
Fri, 23rd Sep 2022 16:25:16 BST	Envelope has been set to automatically remind the active signer every 1 day(s). (3.10.143.29)
Fri, 23rd Sep 2022 16:25:16 BST	Geoff Archer has been assigned to this envelope. (3.10.143.29)
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BATH CITY FARM

England & Wales - Charity number 1050202

Accounts

BATH CITY FARM

Financial Statements

YEAR ENDED 31 DECEMBER 2020

**Charity Number 1050202
Company Registration Number 03112751**

BATH CITY FARM

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2020

CONTENTS	PAGE
Legal and Administrative Information	2
Trustees annual report	3 to 10
Independent Examiner's Report	11
Statement of financial activities	12
Balance sheet	13
Notes to the Accounts	14 to 28

BATH CITY FARM

LEGAL AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 DECEMBER 2020

Status

The charity is constituted as a company limited by guarantee, incorporated on 12th October 1995, registered under the Companies Acts (registration number 03112751) and its governing document is a Memorandum and Articles of Association. It was granted charitable status by the Charity Commission under number 1050202.

Trustees

The directors of the charitable company ("the charity") are its trustees for the purposes of the charity law and throughout this report are collectively referred to as the trustees.

The Trustees who served during the year and since the year end were as follows:

Joanne Southwell (Chair)

Deborah Steele

Malcolm Dodds

Anthony Langley

Mike Collins

Michael James Foxcroft

Resigned 20th May 2021

Tamsin Egan

Mark Richardson

Christina Button

Amy Coulthard

Registered Office

Bath City Farm

Kelston View

Twerton

Bath

BA2 1NW

Independent Examiner

Joanne Trowbridge MAAT - Bristol Community Accountants CIC

The Park, Daventry Road, Knowle, Bristol, BS4 1DQ

Bankers

HSBC

41 Southgate

Bath

BA1 1TN

Unity Trust Bank

Four Brindleyplace

Birmingham

B1 2JB

BATH CITY FARM

TRUSTEES REPORT

YEAR ENDED 31 DECEMBER 2020

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31st December 2020.

Reference and administrative information set out on page 2 forms part of this report.

Structure, governance and management

The charity is constituted as a company limited by guarantee, incorporated on 12th October 1995, registered under the Companies Acts (registration number 03112751) and its governing document is a Memorandum and Articles of Association. It was granted charitable status by the Charity Commission under number 1050202.

Following a resolution at the AGM in April 2017, changes to the charity's Objects were approved by the Charity Commission and the changes to the Memorandum & Articles were registered at Companies House and with the Charity Commission in September 2017. The principal changes were: to drop the word "Limited" from the charity's name; to update the language used in the charity's Objects; and to adopt Memorandum and Articles based on the current Charity Commission model.

By operation of law all trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

New trustees are recruited with a mixture of advertising for specific roles or attributes and responding to unsolicited offers. The organisation has a clearly documented standard process prior to appointment which incorporates recommended good practice for safer recruitment. The process includes a pre-application informal one-to-one meeting with an existing trustee, followed by a written application on a standard application form; a requirement to attend a minimum number of trustee meetings as an observer; and taking up two references and a DBS check. After that a decision is taken by the Chair and one other trustee whether or not to recommend the applicant for approval by the Board. If the applicant is approved, they will be appointed as a co-opted trustee until the next AGM, when their appointment will be subject to election by members.

Objectives and activities of the charity

Bath City Farm is a community hub and green oasis in the heart of Twerton. An area of multiple disadvantage and high-density social housing in the South of Bath, far removed from the Georgian splendour Bath is renowned for. From the beginning our **Vision** has been to build a healthy community rooted in nature, food, farming and each other. As a welcoming urban farm, we use our unique setting and targeted projects to educate, improve wellbeing and transform lives.

Bath City Farm exists to:

- ❖ Support vulnerable people to develop new skills
- ❖ Improve community cohesion, reducing loneliness and isolation
- ❖ Boost health and well-being
- ❖ Inspire environmental awareness
- ❖ Increase the number of people to engage in their community
- ❖ Bring enjoyment and education in horticulture, farming and nature

BATH CITY FARM

TRUSTEES REPORT

YEAR ENDED 31 DECEMBER 2020

Starting life in the early 1990's, the farm has grown in response to demand and now supports over 800 people a year through a range of projects in animal care, horticulture and catering. Aimed at supporting adults with complex health and social needs and young people facing adversity, these projects grow confidence, social networks and teach new skills. We also maintain our site as a free community resource and welcomed 40,000 visitors to our site for recreation and education in 2019. The farm also has extensive facilities, including a training kitchen, meeting rooms and 37 acres of green space. We play a vital role for other local charities, education providers and organisations who benefit from using this unique outdoor space.

With over 25 years of experience in delivering projects for children, young people and adults we have developed generational connections with many local families and individuals and strive to offer care holistically, whether individual needs are practical, emotional or social.

Public benefit

In shaping the objectives for the year and planning activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Main activities to further Bath City Farm's purpose for public benefit

We continue to run regular weekly sessions for adults, young people and families throughout the whole of B&NES but with a particular focus on our local community of Twerton and Whiteway. Our social impact programmes support a range of different child, family and adult groups, each facing their own challenges.

The farm delivers 10 different farm-based projects under two separate programmes which are:
Roots to Health - Supporting adults with complex health and social needs.
Branching Out - Improving lives for children, young people and families facing adversity.

All of our projects focus around a different user group or activity such as horticulture, catering, animal care, conservation and crafting. We work closely with individuals, who each have a designated project co-ordinator, to encourage personal development and provide structured activity to suit their needs. We also offer supported training and progression opportunities when people are ready to take that next step.

Our major focus is supporting people with mental health conditions often experiencing other complex issues such as substance misuse, domestic abuse, relationship difficulties, unemployment and homelessness. We aim to give people the support they need to achieve a sustained recovery and to rebuild their lives after a crisis or long-term period of mental illness. We support people to thrive in their everyday lives, and discover the tools and confidence to fulfil their potential, better manage their mental health, contribute to community development and improve their quality of life. We provide non-medical psychiatric care within strongly evidence-based community mental health activities, in line with our local NHS strategy to reduce dependency on medication and to reduce the length of, and at times completely avoid, psychiatric hospitalisation.

We also deliver specialist work development placements for people with a learning disability and educational courses and activities for young people and families facing adversity.

BATH CITY FARM

TRUSTEES REPORT

YEAR ENDED 31 DECEMBER 2020

As a Community Hub, we enable marginalised groups to connect with each other and have countless interactions that improve well-being and community cohesion.

Main achievements and performance

2020, the year of our 25th Anniversary, was an exceptional year with many unexpected challenges. Despite extremely difficult circumstances new partnerships, organisational developments and positive change were forged out of adversity and the farm's important place in the community was evident.

The year started full of enthusiasm as we held a hugely popular Wassail event in partnership with Kilter Theatre and Bathscape. The first of many community events planned for the year ahead. However due to COVID-19 the farm closed its gates to visitors late March and we furloughed 10 out of 15 members of staff. We re-opened again in late July albeit with limited services and with our targeted social impact projects being solely ran outdoors. As our projects are largely based outside anyway, we were ideally placed to be able to support vulnerable people and re-open our community mental health projects to those most in need when other groups remained closed or online.

Within 2 weeks of the farm closing we diverted our operations to support those most vulnerable within the community, by starting an emergency response project delivering meals and essentials, maintaining regular mental health support for project participants and leading a local community network to pool information and resources. We were delighted to receive funding from The Raft and Quartet Community Foundation to help us adapt our work for our emergency response.

We also continued to keep our visitors and supporters in touch with the farm through running facebook live streams feeding the animals and exploring the farm. These became extremely popular gaining tv and radio media coverage and had people as far away as Australia tuning in.

Our two main areas of focus in 2020 have been supporting people with severe and enduring mental health issues and young people experiencing adverse life circumstances, whilst they have been facing significant and unprecedented challenges throughout the pandemic.

- Youth work. The impact of lockdowns during the pandemic has significantly increased the pressures on young peoples' home lives, and as a result increased their struggles, fear and anger. It has particularly affected those who already struggled in mainstream education, or have ongoing difficulties at home. The farm became a focal point for young people to congregate despite our closure and we quickly adapted our Youth work to run detached sessions partnering with Youth Connect to engage young people that were struggling with issues heightened by the pandemic. We also built links and ran onsite sessions with Bath Youth for Christ outside of the lockdowns.
- For adults with enduring mental health conditions we found the pandemic impeded people's recovery and reliance on support services increased during and after restrictions were lifted. Many of our beneficiaries live alone or have a difficult home environment and have had a very challenging time over the outbreak including cases of attempted suicide, increased substance misuse and re-engagement with the mental health crisis teams. We were able to support people remotely and then get services back up and running quickly and safely. Whilst the pandemic has been a

BATH CITY FARM

TRUSTEES REPORT

YEAR ENDED 31 DECEMBER 2020

challenging time for a lot of our participants, it has also been a catalyst for change and we have supported people to find new accommodation, start their own business and develop their training and career opportunities.

Farm staff team

In 2020 we strengthened and invested in our staff team with a new Site and Facilities Manager, Livestock Co-ordinator and Volunteer Development Co-ordinator being recruited. This will ensure we can safely manage our site and animals and have more capacity to support our project participants. We recognise the importance of having a well-motivated and cohesive staff team and are very proud of the fantastic skilled team we have. We have invested in our staff training and wellbeing by introducing a new Employee Assistance Programme service and running an increased number of training courses including: Health and Safety, Risk Assessment, COSSH, Safeguarding Adults and First Aid and Boundaries training. We have also been improving our systems across site, including upgrading our computer systems to Office 365, putting new Health and Safety and Control of Substances Hazardous to Health (CoSHH) systems in place.

Site developments

During periods of lockdown the farm took the opportunity to develop our community facilities and site infrastructure. Creation of an outdoor covered volunteer seating area allowed our targeted groups to continue running through the autumn and winter months. Other developments included

- New play area
- New horticulture training space and polytunnel
- New animal enclosures
- Upgrade of the Crater outdoor performance stage
-

Partnerships

Some important partnerships and collaborations were developed in 2020 as our local community and third sector organisations worked together to address emerging local issues such as food poverty, anti-social behaviour and loneliness

The farm led a collaborative approach to community development in 2020 and formed a new group of locally based organisations to launch the Twerton and Whiteway Community Network. The members of the network are community organisations based in the areas of Twerton and Whiteway directly supporting the local community. It has already enabled local organisations to work together closely throughout the Covid-19 crisis to support our local community and regularly share information on services, support, emergency needs and response.

Other effective collaborations include our partnership with the NHS Early Interventions in Psychosis Team, with which we worked closely to support people managing a decline in their mental health during lockdown. A charity which supports women experiencing domestic abuse, Bath Welcomes Refugees and Bath Shed Group are just a few who have been using the site for their own community projects to ensure regular and safe contact during COVID Restrictions.

BATH CITY FARM

TRUSTEES REPORT

YEAR ENDED 31 DECEMBER 2020

25th Anniversary celebrations and Future plans

As we celebrated our 25th anniversary at the height of the pandemic in 2020 we reflected on our story so far and highlighted special individual stories from our beneficiaries. Whilst we weren't able to celebrate as we had intended, by holding a large public event; the farm counted down to its birthday using social media platforms to reach as many people as possible. The occasion was marked by fantastic interest from the local media and we again raised our profile using print, tv and radio.

We move forward into 2021 enthused by the support from our community and aim to launch our 3-year Strategic Plan to plot out the next chapter in our journey.

We also look forward to undertaking the largest capital project in the farm's history as we aim to break ground in September on a new large indoor community café. The new opportunities this will afford local residents, community groups and our own projects is exciting and we are grateful to have a passionate team of trustees, staff and volunteers to oversee this significant development.

Difference made to beneficiaries

Our work with people of all ages with multiple and complex needs continues to be a core area of our provision.

For the period covered we supported

- **53** people with a mental health diagnosis attending our Grow it Programme to support their recovery.
- **25** people who have a learning disability attending one of our 2 work and personal development projects.
- **132** vulnerable young people 5-16yrs attending one of our 3 environmental Youth projects.
- **18** people attending our Families at the Farm programme for families facing adversity through domestic abuse.
- **217** people benefiting from our emergency meals and essentials delivery service.

We also had 22,000 visitors connecting to nature, food and farming and using our site for recreation, therapeutic workshops, community events and educational visits. An estimated further 350 people benefited from other organisations using the farm during lockdown for their own projects.

The numbers of people supported are a decrease from 2019 figures. This is indicative of the farm's closure and our concentrated efforts to support those most vulnerable.

We gathered feedback from our beneficiaries about the impact it has made and below are some of the qualitative and quantitative outcomes.

BATH CITY FARM

TRUSTEES REPORT

YEAR ENDED 31 DECEMBER 2020

Mental Health Programme

%	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
Improved Physical Health	57	29	7	7	0
Improved Mental Health	64	29	7	0	0
Feel safe	71	21	7	0	0
Learned new skills	60	33	7	0	0
Feel more confident	77	9	15	0	0
Personal life improved (Relationships, social activities, going out etc)	27	27	47	0	0
Been better able to make changes to impact my life positively	47	53	0	0	0

'Strongly feel that the farm kept me busy and helped my mental health throughout the pandemic'

'As I have no support from public services the farm has been my saving grace- without the farm I may have had a breakdown'

'The farm gave me lots of support with my mental health/loneliness and issues around social living and relationship problems'

'During the pandemic I was shielding and the farm delivered 'homework' for me. Having something to do was brilliant and I would hang my week on it.'

Children and Young people's programme

%	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
Improved Physical Health	57	36	5	2	0
Feel more confident	62	28	10	0	0

BATH CITY FARM

TRUSTEES REPORT

YEAR ENDED 31 DECEMBER 2020

Learned new skills	76	22	2	0	0
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When asked How are you? 91% of participants respond in the range 'Below OK' at the start of sessions, but 88% are feeling 'Better than OK' by the end of the session.

'When I come to the farm it makes me feel like I'm in another world, I don't worry about things at home or my family and I feel like I've got space'

'My mum started to teach me at home because I had to leave school because I have very bad eczema and was being bullied badly. I used to go home and cry and wish I could be the same as everyone else. I was scared when I first came to the farm because I thought I would be bullied by the other children again, but everyone is so friendly and now I have a few best friends. When I'm on the way to the farm I sometimes feel like I'm going to explode because I can't wait to talk to everyone. During the day I am mostly inside at home but when I come to the farm, I like to feel the wind under my wings, I like to run up and down the hills and talk to new people. I really love looking after the bunnies and singing to them'

Financial Review

Despite lockdowns having a severe impact on restricted grant and trading income – which typically accounts for 30% of annual revenue – the Farm survived 2020 thanks to emergency grants and a cash appeal. Early forecasts suggested that a £80,000 deficit was possible in 2020, but at the end of the year we reported a £102,000 surplus, hence our exceptionally high Unrestricted reserves.

These excess funds will help ensure that the charity can continue operating despite ongoing challenges in 2021. Uncertainty over when all project delivery can recommence is preventing us from unlocking restricted grants, and until visitor numbers return to normal our trading income will suffer. The Farm recognises the need to diversify income away from grants and charitable trusts, so by the end of the year aims to have developed a new individual giving programme and broken ground on a new on-site café development, scheduled to open in spring 2022.

Higher donations resulted from several exceptional fundraising successes during 2020, a period in which project delivery costs were lower than usual due to the impact of coronavirus pandemic lockdowns. An emergency cash appeal raised £51,296 from 409 donors; far beyond our usual individual giving donation income, and we also secured several emergency grants to secure the Farm's long-term survival. At £258,393, the Farm's Unrestricted reserves were exceptionally high at the end of 2020, but would still only cover ten months of operational costs.

As emergency grant funding is already less prevalent in 2021, the Trustees are aware that a large proportion of our Unrestricted reserves will be required to ensure normal operational delivery can return whilst adhering to social distancing guidelines. For 2020 and the first half of 2021 we are also experiencing a significant decrease in our trading and charitable activities as a result of restrictions and the limit on numbers and events we are currently able to run.

BATH CITY FARM

TRUSTEES REPORT

YEAR ENDED 31 DECEMBER 2020

Fundraising activity

As well as having multi-year grants still coming in from previous years, we applied for a total of 22 grants of which 12 were successful.

- Garfield Weston – Core Funding
- Quartet Emergency Fund – To develop emergency meal deliveries during lockdown
- Wessex Water Fund – Rainwater harvesting system
- The Sutton Place Foundation - Animal Feed
- Lottery Emergency Fund – For COVID 19 adaptations
- Power to Change Emergency grant – Covid 19 support to offset loss of trading income
- Raft Fund – Emergency grant for supporting vulnerable people with emergency supplies
- Resonance Social Enterprise Support Fund – To offset funds lost through temporary closure of farm
- Quartet Recovery Grant – To fund key personnel (Site and Facilities Manager) and Covid adaptations
- Lloyds React Fund – Response to Covid-19 crisis
- Ward Councillors Grant (Tim Ball/Sarah Moore) Bath Shed Group Workshop
- Medlock Charitable Trust – Emergency funding

Policy on Reserves

The Trustees have adopted a written policy on Reserves and Investments and aim to retain at least 6 months running costs held as Free/Unrestricted Reserves. Our monthly average running costs are £25,000

Responsibilities of the Trustees

The Trustees are responsible for keeping proper accounting records that 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 Companies Act 2006. The Trustee is also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the charity's trustees/directors:

..... Date

Joanne Southwell – Chair of Trustees

BATH CITY FARM

Independent Examiner's Report to the Trustees

YEAR ENDED 31 DECEMBER 2020

I report to the charity trustees on my examination of the accounts of Bath City Farm for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, and the related notes.

Responsibilities and basis of report

As the trustees (and also 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 charity 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 charity'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

As the charity'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 MAAT.

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

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.

It should be noted that Bristol Community Accountants provide bookkeeping services to Bath City Farm. I confirm that my duties are segregated, and I am not involved in the day to day bookkeeping matters of the farm.

Joanne Trowbridge MAAT
Bristol Community Accountants CIC
The Park, Daventry Road, Knowle
Bristol BS4 1DQ

.....

Date

BATH CITY FARM

STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

YEAR ENDED 31 DECEMBER 2020

		General Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
	Note	£	£	£	£
Income and Endowments from:					
Donations and legacies	3	204,602	157,147	361,749	199,353
Charitable activities	4	22,607	-	22,607	65,603
Other trading activities	5	17,312	-	17,312	48,266
Investments	6	300	-	300	2,035
Total		244,821	157,147	401,968	315,257
Expenditure On:					
Raising funds	7	27,934	681	28,615	39,517
Charitable activities	8	103,949	165,203	269,152	238,533
Other	9	4,493	-	4,493	7,787
Total		136,376	165,884	302,260	285,837
Net income/(expenditure)		108,445	(8,737)	99,708	29,420
Transfers between funds	16	23,885	(23,885)	-	-
Net income/(expenditure) before other gains and losses		132,330	(32,622)	99,708	29,420
Other gains/(losses)		-	-	-	-
Net movement in funds		132,330	(32,622)	99,708	29,420
Total funds brought forward		124,205	103,739	227,944	198,524
Total Funds Carried Forward	16	256,535	71,117	327,652	227,944

All of the activities of the charity are classed as continuing

The notes on pages 14 to 28 form part of these financial statements

As required by paragraph 4.67 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

Details of the allocation of 2019 total funds between unrestricted and restricted are shown in note 19

BATH CITY FARM

BALANCE SHEET

YEAR ENDED 31 DECEMBER 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	13	35,380	15,241
Current assets			
Debtors	14	4,715	6,945
Livestock		4,855	5,220
Cash at bank and in hand		319,177	208,619
<i>Total current assets</i>		<u>328,747</u>	<u>220,784</u>
Creditors : Amounts falling due within one year	15	(36,475)	(8,081)
<i>Net current assets or liabilities</i>		<u>292,272</u>	<u>212,703</u>
Total net assets or liabilities		<u><u>327,652</u></u>	<u><u>227,944</u></u>
The Funds of the Charity	16		
Restricted funds		71,117	103,739
Unrestricted funds		256,535	124,205
		<u><u>327,652</u></u>	<u><u>227,944</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 December 2020 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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.

These financial statements were approved by the trustees on and are signed on their behalf by:

.....

.....

Director
Joanne Southwell

Director
Mark Richardson

BATH CITY FARM

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2020

1 Accounting Policies

Basis of preparation

These accounts 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.

The financial statements have been prepared in accordance with 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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

The charity meets the definition of a public benefit entity as defined by FRS 102.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

BATH CITY FARM

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2020

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

Tangible fixed assets are carried at cost less accumulated depreciation and impairment losses.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful

Fixtures and Fittings	10	% straight line
Office Equipment	33	% straight line
Plant and Equipment	20	% straight line
Site Structures	20	% reducing balance

Livestock

Livestock is included at the lower of cost or net realisable value.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities.

Trade and other creditors

Short term creditors are measured at the transaction price. Other 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 after allowing for any trade discounts due.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

BATH CITY FARM

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2020

Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

Income and Endowments From:

3 Donations and Legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
	£	£	£	£
Donations & Gift Aid	97,808	7,100	104,908	58,516
Memberships	210	-	210	165
Grants	106,584	150,047	256,631	140,672
	<u>204,602</u>	<u>157,147</u>	<u>361,749</u>	<u>199,353</u>

<i>Donations and legacies - prior year</i>	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total Funds 2019</i>
	£	£	£
<i>Donations & Gift Aid</i>	<i>52,981</i>	<i>5,535</i>	<i>58,516</i>
<i>Memberships</i>	<i>165</i>	<i>-</i>	<i>165</i>
<i>Grants</i>	<i>16,950</i>	<i>123,722</i>	<i>140,672</i>
	<u><i>70,096</i></u>	<u><i>129,257</i></u>	<u><i>199,353</i></u>

4 Charitable Activities

	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
	£	£	£	£
Site Income	5,077	-	5,077	5,523
Building Income	4,239	-	4,239	13,008
Events	1,429	-	1,429	5,180
Activity Fees	11,862	-	11,862	41,892
	<u>22,607</u>	<u>-</u>	<u>22,607</u>	<u>65,603</u>

<i>Charitable Activities - prior year</i>	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total Funds 2019</i>
	£	£	£
<i>Site Income</i>	<i>5,523</i>	<i>-</i>	<i>5,523</i>
<i>Building Income</i>	<i>13,008</i>	<i>-</i>	<i>13,008</i>
<i>Events</i>	<i>5,180</i>	<i>-</i>	<i>5,180</i>
<i>Activity Fees</i>	<i>41,892</i>	<i>-</i>	<i>41,892</i>
	<u><i>65,603</i></u>	<u><i>-</i></u>	<u><i>65,603</i></u>

BATH CITY FARM

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2020

5 Other Trading Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Café Receipts	11,164	-	11,164	39,138
Animal Income	4,952	-	4,952	4,211
Traded Income	1,196	-	1,196	4,917
	<u>17,312</u>	<u>-</u>	<u>17,312</u>	<u>48,266</u>

Other Trading Activities - prior year

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Café Receipts	39,138	-	39,138
Animal Income	4,211	-	4,211
Traded Income	4,917	-	4,917
	<u>48,266</u>	<u>-</u>	<u>48,266</u>

6 Investments

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Bank Interest	300	-	300	2,035
	<u>300</u>	<u>-</u>	<u>300</u>	<u>2,035</u>

Investments - prior year

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Bank Interest	2,035	-	2,035
	<u>2,035</u>	<u>-</u>	<u>2,035</u>

BATH CITY FARM

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2020

Expenditure on:

7 Raising Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Trading Costs	1,071	-	1,071	2,474
Café Supplies	4,772	4	4,776	13,714
Café Salaries	22,091	677	22,768	23,329
	<u>27,934</u>	<u>681</u>	<u>28,615</u>	<u>39,517</u>

Raising Funds - prior year

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Trading Costs	2,436	38	2,474
Café Supplies	13,714	-	13,714
Café Salaries	23,329	-	23,329
	<u>39,479</u>	<u>38</u>	<u>39,517</u>

8 Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
General Staff Costs	67,193	111,412	178,605	163,110
Activity Costs	296	499	795	9,071
Building Costs	4,927	7,101	12,028	16,046
Site Costs	18,327	25,223	43,550	14,090
Animal Costs	6,107	1,474	7,581	10,037
Volunteer Costs	2,432	2,196	4,628	3,466
Office Costs	1,889	609	2,498	3,421
General Running Costs	899	16,070	16,969	16,209
Marketing and Media	10	-	10	824
Event Costs	1,869	619	2,488	2,259
	<u>103,949</u>	<u>165,203</u>	<u>269,152</u>	<u>238,533</u>

Continued...

BATH CITY FARM

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2020

<i>Charitable Activities - prior year</i>	<i>Unrestricted Funds £</i>	<i>Restricted Funds £</i>	<i>Total Funds 2019 £</i>
<i>General Staff Costs</i>	95,682	67,428	163,110
<i>Activity Costs</i>	6,416	2,655	9,071
<i>Building Costs</i>	16,046	-	16,046
<i>Site Costs</i>	12,376	1,714	14,090
<i>Animal Costs</i>	10,037	-	10,037
<i>Volunteer Costs</i>	3,466	-	3,466
<i>Office Costs</i>	1,762	1,659	3,421
<i>General Running Costs</i>	7,672	8,537	16,209
<i>Marketing and Media</i>	824	-	824
<i>Event Costs</i>	2,259	-	2,259
	<u>156,540</u>	<u>81,993</u>	<u>238,533</u>

9 Other

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Independent Examination/Accountancy	747	-	747	678
Trustee Expenses and AGM	-	-	-	125
Depreciation	3,746	-	3,746	6,984
	<u>4,493</u>	<u>-</u>	<u>4,493</u>	<u>7,787</u>

<i>Other - prior year</i>	<i>Unrestricted Funds £</i>	<i>Restricted Funds £</i>	<i>Total Funds 2019 £</i>
<i>Independent Examination/Accountancy</i>	678	-	678
<i>Trustee Expenses and AGM</i>	125	-	125
<i>Depreciation</i>	6,984	-	6,984
	<u>7,787</u>	<u>-</u>	<u>7,787</u>

BATH CITY FARM
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2020

10 Net incoming resources for the year

This is stated after charging:	2020	2019
	£	£
Depreciation	3,746	6,984
Independent Examination Fees	747	678
	<u>747</u>	<u>678</u>

11 Staff costs and numbers

The aggregate payroll costs were:	2020	2019
	£	£
Gross Salaries excluding trustees	190,647	187,551
Employer's National Insurance	8,797	8,511
SMP Recovered	-	(6,028)
Employer's allowance	(4,000)	(3,000)
Employer's contribution to pension schemes	2,357	2,078
	<u>197,801</u>	<u>189,112</u>

No employee received emoluments of more than £60,000 (2019: £Nil)

The average monthly head count was 18.4 staff (2019: 19 staff)

Total employee benefits paid to key management personnel during the year were £18,703 (2019: 21,329)

Trustee expenses

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2019: £nil) neither were they reimbursed expenses during the year (2019: £nil). No charity trustee received payment for professional or other services supplied to the charity (2019: £nil).

12 Related Party Transactions

There were no related party transactions in the year (2019: £nil).

BATH CITY FARM
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2020

13 Tangible fixed assets

	Assets Under Construction	Site Structures	Plant & Equipment	Fixtures & Fittings	Total
	£	£	£	£	£
Cost					
At the beginning of the year		59,297	11,170	29,364	99,831
Additions	20,957	2,425	503	-	23,885
At the end of the year	<u>20,957</u>	<u>61,722</u>	<u>11,673</u>	<u>29,364</u>	<u>123,716</u>
Depreciation					
At the beginning of the year	-	47,408	9,018	28,164	84,590
Charge for the year	-	2,378	168	1,200	3,746
At the end of the year	<u>-</u>	<u>49,786</u>	<u>9,186</u>	<u>29,364</u>	<u>88,336</u>
Net book value					
At the beginning of the year	-	11,889	2,152	1,200	15,241
At the end of the year	<u>20,957</u>	<u>11,936</u>	<u>2,487</u>	<u>-</u>	<u>35,380</u>

14 Debtors

	2020	2019
	£	£
Trade Debtors	2,935	5,308
Accrued Income	1,780	1,637
	<u>4,715</u>	<u>6,945</u>

15 Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade Creditors	19,672	3,814
Other Creditors	2,478	3,589
Accruals and Deferred Income	14,325	678
	<u>36,475</u>	<u>8,081</u>

BATH CITY FARM

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2020

16 Movement in material funds for current period

	At 01-Jan 2020 £	Income £	Expenditure £	Transfers £	At 31-Dec 2020 £
Restricted funds					
Lloyds Bank Foundation	18,245	28,557	(31,363)	-	15,439
Medlock Charitable Trust	9,586	-	(9,586)	-	-
St James Place	6,797	-	(4,821)	-	1,976
Sobel Foundation	6,370	9,000	(1,937)	-	13,433
Children in Need	5,875	2,465	(8,182)	-	158
St John's Development Fund	5,704	-	(1,450)	(4,254)	-
Security	5,535	-	(4,002)	-	1,533
Cobalt Trust	5,425	10,800	(12,617)	-	3,608
Wates Foundation	5,218	-	(4,949)	-	269
Avon & Wiltshire Mental Health	5,042	16,550	(15,924)	-	5,668
Quartet Health & Safety Training	5,000	1,000	(6,000)	-	-
Awards for all Family project	4,778	-	(1,704)	-	3,074
Hatchery	4,024	-	-	-	4,024
Co-op Events	3,352	-	(1,496)	-	1,856
29th May 1961 Charitable Trust	3,000	3,000	(1,025)	(2,425)	2,550
Feathered Friends	2,263	-	(303)	-	1,960
Anton Jurgens Charitable Trust	2,000	-	(2,000)	-	-
Cobalt Trust (Office refurb)	1,772	-	(1,021)	(503)	248
Chrysalis Fund	1,639	-	(943)	-	696
Bath Boules	1,030	-	(1,030)	-	-
Bathscape	670	-	(670)	-	-
Quartet Catalyst	299	-	(299)	-	-
Francis Winham Foundation	115	-	(10)	-	105
Quartet (Community Wellness)	-	1,930	(696)	-	1,234
Quartet (Emergency Response)	-	4,783	(4,783)	-	-
Wessex Water	-	1,050	-	-	1,050
The Sutton Place Foundation	-	500	(499)	-	1
National Lottery (Covid response)	-	8,050	(4,054)	-	3,996
Power to Change Grant	-	20,100	-	(16,703)	3,397
Bath Hospitals Cricket Club	-	3,100	-	-	3,100
Bulldog Trust	-	5,000	(5,000)	-	-
Resonance Social Enterprise Support	-	21,000	(20,981)	-	19
Quartet (Recovery Fund)	-	10,000	(10,000)	-	-
Lloyds React Fund	-	9,262	(8,539)	-	723
Ward Councillors (Shed Project)	-	1,000	-	-	1,000
Total restricted funds	103,739	157,147	(165,884)	(23,885)	71,117
Unrestricted funds					
General Fund	96,964	244,821	(132,630)	-	209,155
Designated Funds					
- Asset Depreciation	15,241	-	(3,746)	23,885	35,380
- Redundancy Reserve	12,000	-	-	-	12,000
Total unrestricted funds	124,205	244,821	(136,376)	23,885	256,535
Total funds	227,944	401,968	(302,260)	-	327,652

BATH CITY FARM

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2020

Note: Transfers from restricted funds represent capital expenses made from that fund now being depreciated over their useful economic life via the designated Asset Depreciation Fund.

Purpose of Restricted Funds:

Avon and Wiltshire Partnership Mental Health Trust: Part funding for staff salaries for Mental Health volunteering project.

Children in Need: Funding towards Branching Out Youth Programme

Lloyds Bank Foundation: Towards Mental Health Volunteering Project

Medlock Charitable Trust: Towards Welcome to the farm package and Volunteering.

St Johns Development Fund: Grant towards initial planning stages of indoor café. Professional Architects fees, business plan etc.

Quartet Catalyst: Building of new easy access chicken area for feathered friends project.

St Johns special Fund: To cover staff costs during exceptional circumstances.

Sobell Foundation: Targeted Community Engagement Programme supporting our mental health programme and family project.

Francis Winham Foundation: Feathered Friends programme for over 60's.

Chrysalis Fund: Farm Hub Group and advocacy project

Co-operative Community Fund: To run a series of free events for the local community.

St James Place: Foundation Youth Work

Security: Local giving appeal for repairs after break in at the farm

Cobalt Trust: Core funding to support community development and office refurbishment

Wates Foundation: Core funding

Quartet Health & Safety: Training Health and safety and HR support

Awards for all Family project: Family Feasts project

Hatchery: Donation to build hatchery

29th May 1961 Charitable Trust: Mental health programme

Anton Jurgens Charitable Trust: Mental Health Programme

Bath Boules: Farm Hub project for families

Bathscape: Natural Pathways project with Avon Wildlife Trust

Quartet Community Wellness Fund: To support workshop build for Bath Shed group

BATH CITY FARM
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2020

Purpose of Restricted Funds continued:

Quartet Emergency Fund: To develop emergency meal deliveries during lockdown

Wessex Water Fund: Rainwater harvesting system

The Sutton Place Foundation: Animal Feed

Lottery Emergency Fund: For COVID 19 adoptions

Power to change Community Café: For New Community Café development Capital project

Power to Change Emergency grant: Covid 19 support to offset loss of trading income

Bath Cricket Club: New pig pens

Raft Fund: Emergency grant for supporting vulnerable people with emergency supplies

Resonance Social Enterprise Support Fund: To offset funds lost through temporary closure of farm

Quartet Recovery Grant: To fund key personnel (Site and Facilities Manager) and Covid adoptions

Lloyds React Fund: Response to Covid-19 crisis

Ward Councillors: (Tim Ball/Sarah Moore) Bath Shed Group Workshop

Medlock Charitable Trust: Emergency funding

Unrestricted funds:

The Charity received funding from the following organisations throughout the year for which they are very grateful:

Garfield Weston: £20,000 Core Funding to support capacity building

Souter: £2000 Core Funding

Fitton Trust: £250 Core Funding

Roper Family Charitable Trust: £15,000 Core Funding

The Roper Family Charitable Trust: £20,000 Match funding for public appeal.

Novia Foundation: £850 Core Funding

Michael Lutley Foundation: £910

The Norie Trust: £3000 through public appeal

NFU Mutual: £900 Pig pen

BATH CITY FARM

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2020

17 Analysis of net assets between funds

	General Fund £	Designated Funds £	Restricted Funds £	Total £
Tangible Fixed Assets	-	35,380	-	35,380
Cash at Bank and in Hand	236,061	12,000	71,117	319,178
Other Net Current Assets/(Liabilities)	(26,906)	-	-	(26,906)
Total	<u>209,155</u>	<u>47,380</u>	<u>71,117</u>	<u>327,652</u>

Analysis of net assets between funds - Comparison 2019

	General Fund £	Designated Funds £	Restricted Funds £	Total £
Tangible Fixed Assets	-	15,241	-	15,241
Cash at Bank and in Hand	92,880	12,000	103,739	208,619
Other Net Current Assets/(Liabilities)	4,084	-	-	4,084
Total	<u>96,964</u>	<u>27,241</u>	<u>103,739</u>	<u>227,944</u>

BATH CITY FARM

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2020

18 Analysis of charitable funds - previous year, as required by paragraph 4.2. of the SORP

	General Funds	Restricted Funds	Total Funds 2019
	£	£	£
Income and Endowments from:			
Donations and legacies	70,096	129,257	199,353
Charitable activities	65,603	-	65,603
Other trading activities	48,266	-	48,266
Investments	2,035	-	2,035
Total	<u>186,000</u>	<u>129,257</u>	<u>315,257</u>
Expenditure On:			
Raising funds	39,479	38	39,517
Charitable activities	156,540	81,993	238,533
Other	7,787	-	7,787
Total	<u>203,806</u>	<u>82,031</u>	<u>285,837</u>
Net income/(expenditure)	(17,806)	47,226	29,420
Transfers between funds	3,228	(3,228)	-
Net income/(expenditure) before other gains and losses	<u>(14,578)</u>	<u>43,998</u>	<u>29,420</u>
Other recognised gains/(losses)	-	-	-
Net movement in funds	<u>(14,578)</u>	<u>43,998</u>	<u>29,420</u>
Total funds brought forward	138,783	59,741	198,524
Total Funds Carried Forward	<u>124,205</u>	<u>103,739</u>	<u>227,944</u>

All of the activities of the charity are classed as continuing

BATH CITY FARM

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2020

19 Movement in material funds for previous period

	At 01-Jan 2019 £	Income £	Expenditure £	Transfers £	At 31-Dec 2019 £
Restricted funds					
Lloyds Bank	-	27,171	(8,926)	-	18,245
Medlock	7,022	6,000	(3,436)	-	9,586
St James	-	9,620	(2,823)	-	6,797
Sobel Foundation	6,826	9,000	(9,456)	-	6,370
Children in Need	4,990	9,835	(8,950)	-	5,875
St John's Development Fund	6,579	-	(875)	-	5,704
Security	-	5,535	-	-	5,535
Cobalt Trust (Office refurb)	-	10,600	(5,175)	-	5,425
Wates Foundation	-	10,000	(4,782)	-	5,218
Avon & Wiltshire Mental Health	1,527	12,910	(9,395)	-	5,042
Quartet Health & Safety Training	-	5,000	-	-	5,000
Awards for all Family project	-	8,316	(3,538)	-	4,778
Hatchery	4,024	-	-	-	4,024
Co-op Events	4,423	-	(1,071)	-	3,352
29th May 1961 Charitable Trust	-	3,000	-	-	3,000
Feathered Friends	-	3,000	(737)	-	2,263
Anton Jurgens Charitable Trust	-	2,000	-	-	2,000
Cobalt Trust (Office refurb)	-	5,000	-	(3,228)	1,772
Chrysalis Fund	4,000	-	(2,361)	-	1,639
Bath Boules	-	1,600	(570)	-	1,030
Bathscape	-	670	-	-	670
Quartet Catalyst	299	-	-	-	299
Francis Winham Foundation	2,000	-	(1,885)	-	115
Big Lottery Fund	1,500	-	(1,500)	-	-
Family Feasts	282	-	(282)	-	-
St Johns Core	10,681	-	(10,681)	-	-
St John's Foundation	125	-	(125)	-	-
Bailey Thomas	5,463	-	(5,463)	-	-
Total restricted funds	59,741	129,257	(82,031)	(3,228)	103,739
Unrestricted Funds					
General Fund	107,786	186,000	(196,822)	-	96,964
Designated Funds					
- Asset Depreciation	18,997	-	(6,984)	3,228	15,241
- Redundancy Reserve	12,000	-	-	-	12,000
Total unrestricted funds	138,783	186,000	(203,806)	3,228	124,205
Total Funds	198,524	315,257	(285,837)	-	227,944

BATH CITY FARM

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2020

Purpose of 2019 funds not carried forward into 2020

Big Lottery Fund: Healthier Lives, Healthier Communities programme – Salary costs for targeted engagement of four different user groups – Adults with multiple and complex needs, young people on the fringes of society, families facing adversity and vulnerable older people.

Family Feasts: Bath Boules fund for family project in Partnership with Southside Family Project.

St Johns Core: Core Funding

Baily Thomas Trust: Funding for Training at the Trough Project engaging people with learning disabilities in the running of the café.