

**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**

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# **BATH CITY FARM**

## **LEGAL AND ADMINISTRATIVE INFORMATION**

### **YEAR ENDED 31 DECEMBER 2022**

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#### **Status**

The charity is constituted as a company limited by guarantee, incorporated on 12<sup>th</sup> 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**

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The Trustees present their report and the unaudited financial statements of the charity for the year ended 31<sup>st</sup> 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**

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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**

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#### **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

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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

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## **TRUSTEES REPORT**

### **YEAR ENDED 31 DECEMBER 2022**

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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

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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

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### **YEAR ENDED 31 DECEMBER 2022**

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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

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#### **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**

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**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.

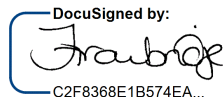
I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- 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**

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

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**

	<b>Note</b>	<b>2022 £</b>	<b>2021 £</b>
<b>Fixed assets</b>			
Tangible assets	<b>13</b>	553,423	207,119
<b>Current assets</b>			
Debtors	<b>14</b>	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>
<b>Creditors : Amounts falling due within one year</b>	<b>15</b>	(23,872)	(17,677)
<i>Net current assets or liabilities</i>		<u>358,595</u>	<u>628,569</u>
<b>Total net assets or liabilities</b>		<u>912,018</u>	<u>835,688</u>
<b>The Funds of the Charity</b>	<b>16</b>		
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:  
  
 84C7C8AC0439420...

Director  
Mark Richardson

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


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	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities:</b>		
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>
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	(351,800)	(175,370)
Net cash used in investing activities	<u>(351,800)</u>	<u>(175,370)</u>
<b>Net Increase in cash and cash equivalents</b>	(292,194)	280,362
<b>Cash and cash equivalents at beginning of year</b>	599,539	319,177
<b>Cash and cash equivalents at end of year</b>	<u>307,345</u>	<u>599,539</u>

# BATH CITY FARM

## NOTES TO THE FINANCIAL STATEMENTS

### YEAR ENDED 31 DECEMBER 2022

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#### 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**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2022</b>	<b>Total Funds 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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 &amp; Gift Aid</i>	<i>77,862</i>	<i>1,500</i>	<i>79,362</i>
<i>Memberships</i>	<i>114</i>	<i>-</i>	<i>114</i>
<i>Grants</i>	<i>64,169</i>	<i>638,797</i>	<i>702,966</i>
	<u><i>142,145</i></u>	<u><i>640,297</i></u>	<u><i>782,442</i></u>

**4 Charitable Activities**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2022</b>	<b>Total Funds 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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>	<i>958</i>	<i>-</i>	<i>958</i>
<i>Building Income</i>	<i>3,100</i>	<i>-</i>	<i>3,100</i>
<i>Events</i>	<i>363</i>	<i>-</i>	<i>363</i>
<i>Activity Fees</i>	<i>26,188</i>	<i>-</i>	<i>26,188</i>
	<u><i>30,609</i></u>	<u><i>-</i></u>	<u><i>30,609</i></u>

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

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2022</b>	<b>Total Funds 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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>

*Other Trading Activities - prior year*

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

**6 Investments**

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

*Investments - prior year*

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

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

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2022 £</b>	<b>Total Funds 2021 £</b>
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**

	<b>Activities undertaken directly 2022</b>	<b>Support costs 2022</b>	<b>Total Funds 2022</b>
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 &amp; 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:**

	<b>Mental Health Activities</b>	<b>Roots to Work</b>	<b>Youth &amp; Family</b>	<b>Other educational projects</b>	<b>Animals</b>	<b>Total Funds 2022</b>
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 &amp; 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:**

	<b>Mental Health Activities</b>	<b>Roots to Work</b>	<b>Youth &amp; Family</b>	<b>Other educational projects</b>	<b>Animals</b>	<b>Total Funds 2022</b>
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 &amp; 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 &amp;</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**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2022</b>	<b>Total Funds 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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:**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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**

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**11 Staff costs and numbers**

The aggregate payroll costs were:	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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
	£	£	£	£	£
<b>Cost</b>					
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>
<b>Depreciation</b>					
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>
<b>Net book value</b>					
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
<b>Restricted funds</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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>
<b>Total funds</b>	<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

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*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**

	<b>General Fund £</b>	<b>Designated Funds £</b>	<b>Restricted Funds £</b>	<b>Total £</b>
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
<b>Total</b>	<b>238,759</b>	<b>565,423</b>	<b>107,836</b>	<b>912,018</b>

**Analysis of net assets between funds - prior year**

	<b>General Fund £</b>	<b>Designated Funds £</b>	<b>Restricted Funds £</b>	<b>Total £</b>
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
<b>Total</b>	<b>213,383</b>	<b>219,119</b>	<b>403,186</b>	<b>835,688</b>

**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**

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

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**

	<b>01-Jan 2021</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>31-Dec 2021</b>
<b>Restricted funds</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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
<b>Total restricted funds</b>	<b>71,117</b>	<b>640,297</b>	<b>(133,150)</b>	<b>(175,078)</b>	<b>403,186</b>

*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>
<b>Total Funds</b>	<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 adoptions

**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