

Heart of BS13 Ltd

England & Wales · Charity number 1098338

Details

Other names	HARTCLIFFE HEALTH AND ENVIRONMENT ACTION GROUP LTD
Status	Registered
Legal form	Charitable company
Company number	03845230
Registered	2003-07-03
Register	View on the Charity Commission register

Contact

Address	Heart Of Bs13 The Gatehouse Centre Hareclive Road Hartcliffe Bristol BS13 9JN
Phone	01179465285
Email	office@heartofbs13.org.uk
Website	www.heartofbs13.org.uk

Activities

Objects: TO PRESERVE AND PROTECT HEALTH AND TO EDUCATE THE PUBLIC ABOUT THE ENVIRONMENT IN HARTCLIFFE AND THE SURROUNDING AREA

Activities: Our activities in South Bristol are designed to promote health and well-being by: Developing knowledge of, and opportunities for food growing, nutrition and cooking; Increasing access to affordable fresh produce and wholefoods; Offering one-to-one support to reduce mental and emotional stress; Providing opportunities for regular physical activity.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, 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:** HARTCLIFFE AND THE SURROUNDING AREA
- Bristol City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£417,686	£494,475	-	-
2024-03-31	£572,569	£529,175	£381,269	12
2023-03-31	£522,646	£443,734	£337,875	13
2022-03-31	£512,652	£498,645	£258,963	9
2021-03-31	£527,566	£478,530	£244,956	16

Trustees

Name	Role	Appointed
Phil Haughton	Chair	2021-01-21
Catherine Joanne Evans		2024-07-30
Jennifer Oaten-Bromley		2026-03-12
Laura Beatrice Abbott		2025-07-09
Sue Whale		2023-06-20
Tristan Stephen James Hurford		2024-07-30

Heart of BS13 Ltd

England & Wales - Charity number 1098338

Accounts

HEART OF BS13 LTD

FINANCIAL STATEMENTS

Year Ended 31st March 2025

Charity number: 1098338

Company number: 03845230

HEART OF BS13 LTD

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HEART OF BS13 LTD

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, 31 MARCH 2025

Charity registration number	1098338	
Company number	03845230	
Registered office	The Gatehouse Centre Hareclive Road Bristol BS13 9JN	
Trustees	David Croom	Chair resigned 28 June 2024
	Steven Gibson	
	Phil Haughton	Chair
	Sue Whale	appointed 20 June 2023
	Tristan Hurford	appointed 30 July 2024
	Catherine Evans	appointed 30 July 2024
	Laura Abbott	appointed 9 July 2025
Chief Executive	Alistair Dale	appointed Aug 2024
Banker	CAF Bank 25 Kings Hill Avenue West Malling Kent ME19 4JQ	Triodos Bank Deanery Road Bristol BS1 5AS
Independent Examiner	Joanne Trowbridge MAAT Bristol Community Accountants CIC The Park Daventry Road Knowle Bristol BS4 1DQ	

HEART OF BS13 LTD

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

The Trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 March 2025. Legal and administrative information set out on page 1 forms part of this report.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

GOVERNING DOCUMENT

The organisation is a registered charity and a company limited by guarantee. Founded as an unincorporated association called Hartcliffe Health and Environmental Action Group (HHEAG) in 1990, it was incorporated on 21st September 1999 and registered as a charity on 3rd July 2003. The company was established under a Memorandum of Association (amended on 29th November 2002), which established the objects and powers of the company, and is governed under its Articles of Association.

Following a Special Resolution of the members, the charity changed its name to Heart of BS13 Ltd on 4th October 2019.

The trustees of the Charity, who are also the Directors of the Company for the purposes of Company Law, exercise all the powers of the Charity and Company. During the year, the Trustees delegated responsibility for the day to day running of the charity to the Chief Executive Officer. Alistair Dale was appointed as CEO in August 2024.

New trustees are encouraged to attend a training course on 'being a good trustee' to ensure that they have a good grasp of their responsibilities and obligations. Trustees are issued with an induction pack that outlines policies and procedures for the organisation and key facts about the organisation. New trustees with little board experience may be assigned a 'buddy' from among existing trustees who can offer guidance.

We would like to put on record our gratitude to all of our Trustees without whom we could not continue to do the work that we do.

RECRUITMENT AND APPOINTMENT OF TRUSTEES

All Trustees are nominated, seconded and appointed at an AGM. The number of trustees shall not be less than five but (unless otherwise determined by ordinary resolution) shall not be more than fifteen.

OBJECTS AND ACTIVITIES

CHARITABLE OBJECTS

To preserve and protect health and to educate the public about the environment in Hartcliffe and the surrounding area.

OUR VISION

To reduce health inequality in BS13.

OUR MISSION

To provide services and advocacy to challenge the structural inequalities that lead to poor health outcomes in BS13.

HOW OUR ACTIVITIES DELIVER PUBLIC BENEFIT

The Trustees have had regard to the Charity Commission's guidance on public benefit and endeavour to implement them in all the charity's work. All our activities are open to any local people who wish to improve their health and well-being. The numerous benefits of our services are outlined below.

HEART OF BS13 LTD**TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025****STRATEGIC AIMS OF THE CHARITY**

- To work with the community and in partnership with other VCSE organisations and statutory agencies to provide services that improve the long-term health of the community of Hartcliffe & Withywood (BS13 postcode) across a range of integrated programmes, ensuring pathways to improved mental and physical health of individuals and communities across each one.
- To place volunteering, accredited training and employment opportunities at the heart of our delivery.
- To deliver work that has a clear, measurable and positive impact on the health and wellbeing of the BS13 community.

Our Values

In all our work we value:

- Actions to redress health inequalities.
- An integrated approach to health, wellbeing and the environment.
- Everyone's right to access fair-priced healthy food.
- An environmentally sustainable approach.
- Commitment to ongoing sustainable regeneration.
- A Community Development approach throughout our work.
- Commitment to equalities.

Volunteers

Volunteers have had a variety of roles in the organisation including as trustees, service providers and advisors.

Partnership Working

We believe that working with a range of statutory and voluntary sector organisations is central to developing high quality and sustainable services for this area. We work with many organisations, including:

NHS Bristol, North Somerset & South Gloucestershire (BNSSG) Integrated Care Board, Bristol City Council, WECA, Feeding Bristol, BS13 GP's, health visitors and social workers; VCSE partners from across Hartcliffe and Withywood and wider from across the city and WECA region; Job Centre Plus; Domestic abuse services; Secondary mental health services; Local primary, secondary and special schools; Children's Centres; University of Bristol; Women Teaching Fabrication; Lamplighters CIC; Voscur.

DEVELOPMENTS AND ACHIEVEMENTS IN 2024-25**Overview**

The charity has undergone a period of transition over this financial year with the arrival of our new CEO in August 2024 and the staff team doing a great job managing the charity in the interim period. We have then held a review of our current delivery and priorities, finances and ensuring we best meet the needs of the community that we serve. This has all been taking place whilst the ongoing cost-of-living crisis has continued to impact everyday lives with rising inflation and costs for energy, food and daily basic needs which have such an impact on health.

Our services have never been more needed, but this is against a backdrop of increasing costs for the charity and a more competitive market and environment when it comes to generating income.

Governance

Our Trustee team remained stable during this year which has been useful during this period of transition and we welcomed two new Trustees over this time as well as having one Trustee, David Croom step down, we thank him for his support of our charity over his time with us.

Trustees are recruited by open advertisement or via direct approaches from our existing Trustees. Once in post they are offered induction packs and training, including attending the 'Being a Good Trustee' course run by Voscur. Board meetings take place bi-monthly and some Trustees hold specific roles linked to their knowledge, skills and experience e.g. Treasurer/ Marketing/ Community. We review the skills and experience of the Board periodically and look to address any gaps in the skillset by further recruitment.

HEART OF BS13 LTD

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

Activities

Our delivery programme has begun to change over this year moving away from the previous focus on three key delivery strands - food and nutrition programmes, our social enterprise Flower Farm (as part of the wider regeneration of Hartcliffe City Farm) and our work on Climate Action, back to a greater emphasis on our core mission of tackling health inequalities in our community.

Heart of BS13 Food & Nutrition Programmes

Our Community Freezer has formed the core service of our Food Programme and has provided over 120,000 nutritious and healthy meals to members of our community since the Covid pandemic. Over this financial year we supported around 80 households at any one time and almost 200 individual households over the year.

Community freezer: Heart of BS13's community freezer supports people who are struggling with food insecurity due to an emergency situation/ crisis or ongoing challenges linked to poverty. It is a lifeline for the BS13 residents it serves. Using fresh, high-quality produce that is both bought and donated to make free, delicious, nutritious meals that are frozen and then placed in our community freezer, we offer the option to struggling households to join the community freezer for up to 12 visits a year.

With the ongoing cost-of-living crisis our programme was never more needed but unfortunately the increased costs of food ingredients, energy, packaging and staff costs have had an impact on our services and we are having to review what the Community Freezer programme will look like in the 25-26 financial year and how we will maintain a reduced or altered service provision as funding has become harder to secure and costs have continued to rise.

Slow Cooker Club: We delivered another of our successful Slow Cooker Clubs this autumn/ winter. A 'whole family' project designed to promote healthy eating, reduce energy bills and reduce food waste. This initiative has not only improved the nutrition of our community members and reduced their fuel bills but has also contributed to reducing food waste and associated environmental impacts.

Affordable Mobile Food Shop: We offered 15-20 households in BS13 access to affordable, high quality kitchen cupboard food staples each week sold from our e-cargo bike as part of an interim partnership project working with local VCSE organisations following the collapse of a planned local food cooperative programme.

JustBread Project: We worked with Hart's Bakery and Batches Bread to find ways to make real bread more affordable to the BS13 community.

This year we have given out over 300 free JustBread loaves to families and individuals accessing our Community Freezer and sold 200+ via our affordable mobile food shop.

HAF (Holiday Activity & Food Sessions) – We successfully delivered **Easter and Summer holiday** programmes from our roundhouse and at the Flower Farm – sessions where young people had fun, gained new cooking skills, tried new foods, connected with other children, loved the farm space and being outdoors, were away from screens, ate a nutritious and tasty lunch together as a group and then had frozen meals to take home for their families.

HAF Festive Feast At-Home Cooking Activity –30 x households participated and received 2 x packs across the 2-week festive holiday break. A total of 60 x packs were distributed to families. Providing a fun at-home family activity, WhatsApp guidance, ingredient packs to cook together at home plus a tasty chef made family sized frozen ready meal. The activity aims to help struggling families to save on food bills over the holidays.

Pay It Forward (PIF) Meals range

We continued to sell our frozen PIF meals in a range of stores across the city aiming to both raise funds and awareness of the work of our charity, but unfortunately the rising food, utilities and staff costs have meant that we are unable to generate sufficient profit to mean the meals make any profit to fund our other charitable activities so we have taken the decision to cease this service in the following financial year. Thanks to everyone who bought and enjoyed our meals over the years!

Heart of BS13 Flowers at the Farm has continued to grow and develop during its fourth season as a social enterprise focused on growing and selling organic British grown flowers locally and providing an opportunity for local residents to get involved in the farm as volunteers, on training courses or placements. Here are some highlights of its achievements this year:

HEART OF BS13 LTD**TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025****Community Engagement and Training**

- Successfully completed two cohorts of the City and Guilds Level 1 Award in Horticulture, providing adult learners with valuable employability skills and clear pathways to volunteering opportunities.
- Hosted a weekly volunteer programme, engaging over 30 core volunteers, including individuals referred through primary and secondary care services, fostering inclusivity and skill-building.
- Developed new placements for local residents who have been out of work for a period of time (through the WorkWell programme) or for young people through the South Bristol Youth Guarantee trailblazer project.

Flower Sales

- Expanded the flower products and services brand, increasing our sales income by more than 45% on the previous year, another milestone that supports the growth and sustainability of the social enterprise model and helps our charity bring in more sustainable income streams.

Partnership Working

As part of our also continued work with Hartcliffe City Farm we have continued to support this site to re-open as a thriving community hub for local residents and to develop a vibrant community space that both educates and empowers participants, combining sustainable agriculture with social impact. We have also taken on an additional half acre plot of land on the site this year, plus one of our former trainees, has gone on to develop her own micro-flower farm enterprise on the site all helping with the overall offer and regeneration of the site.

Closed Loop Compost: Driving Climate Action and Soil Health

Our Closed Loop Compost micro-enterprise has continued to make strong progress in integrating food waste management with climate action and sustainable farming practices at the flower farm.

This year we have continued with our mission to showcase what is possible and the carbon-savings that can be achieved by composting food waste and turning it into living soil. We have engaged with local households to promote food waste recycling, hosted compost tours for local schoolchildren, educating the next generation about the benefits of composting and closed-loop systems and welcomed volunteers and community visitors, building awareness and participation in sustainable waste management practices.

We have also been able to build strong relationships with a number of local businesses who now use us to collect their food waste on a regular basis helping our Closed Loop Compost initiative to be a beacon of community-driven climate action, transforming waste into a valuable resource.

Climate Action Programme:

This has been the final full year of our lottery funded climate action programme engaging members of the local community in meaningful climate-action. A lot of the focus in this final year has been on developing citywide systems and a panel of specialists who are consulted on the environmental impact of projects are being developed and delivered in Bristol. This opportunity for our community to be heard as a part of these citywide initiatives has been a great way to end what has been an amazing project.

Alongside these citywide panels we have delivered education programmes for local schools, Green Skills and Young Leaders programmes, developed a new partnership after-school club provision working with HWCP (Hartcliffe & Withywood Community Partnership), run holiday provision for young people across all of the school holidays, and run workshops and research groups with local residents and the University of Bristol.

STAFF & VOLUNTEERS

The staff team are our organisation's greatest asset, a number of them come from the community that we serve, and many have lived experience of the challenges that our community faces. They work alongside our volunteers across all areas of our work to deliver our programmes of activities for groups, individuals, and community members.

Our volunteers include our Trustees, 30 supported volunteers who help maintain and develop our flower farm, young volunteers, people working in our Community Freezer as well as a programme for corporate groups volunteering on our sites.

HEART OF BS13 LTD

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

FINANCIAL REVIEW

During the financial year 24-25 we continued to have a diverse range of income streams with income from a wide range of sources including grants/ trusts, donations and philanthropy and through sales from our traded services via our 2 x social enterprises.

These social enterprises were developed with the aim of generating additional income to help to make our charity more sustainable into the future and this year saw continued growth from sales via our UK organic flower farm but a much more challenging one for our pay-it-forward range of meals due to the increased costs of food, utilities and staffing amongst other things. Therefore, a review of this service is being undertaken to determine whether we will be able to continue into 2025-26.

Our grant funding sources included a number of national funders such as, The National Lottery Community Fund (Climate Action Fund); Garfield Weston; Hubbub; and Monmouthshire Building Society. Plus, a number of regional or Bristol-based funders including, The John James Foundation; The Nisbet Trust; Bristol City Council (Household Support Fund; BIF2 grant and HAF – Holidays Activities & Food funding); OVO charitable foundation; Feeding Bristol; Quartet; Portishead Nautical Trust; St Stephen & St James Trust and the Vaughan Trust.

In addition to these sources, we had donations via local businesses or individual philanthropists and ran a successful crowdfunder over the Winter for our Community Freezer programme.

As our Executive Director left at the end of November 2023 (who was responsible for a lot of our fundraising capacity), the decision was made in the short-term to employ a fundraising consultant for the start of the financial year 24-25 to try and secure some additional grant income. Our new CEO then came into post in late August 2024 and has been reviewing our income generation strategy and plans.

We did end the year making a deficit though and as a result of this our unrestricted/ free reserves have been reduced from £126,624 at the start of the year to £95,523 by year's end. We are now planning a reduction in turnover (initially to about £350-400k) and a tighter budget for the financial year 2025-26 to enable us to balance our budget and ideally to allow us to increase our reserves position.

RESERVES POLICY

The Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ("the free reserves") held by the organisation should be between 3 and 6 months of the resources expended on core activities, which equates to £90,000 (3 months) to £180,000 (6 months) in unrestricted funds.

At the balance sheet date free reserves were £95,523 (2024 £126,624), and as outlined above we are reducing our budget to enable us to try and avoid using any of our reserves in 2025-26.

We have a designated reserve funds set aside to cover Redundancy costs (£43,121 at the balance sheet date [2024 £35,870]) which is sufficient to meet statutory redundancy and staff notice payments.

HEART OF BS13 LTDTRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

GOING CONCERN

The trustees consider that the charity has sufficient unrestricted reserves and cash flow to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved. The Trustees are confident that the charity is secure for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

RISK REGISTER

The CEO has regularly reviewed the risks faced by the organisation during the year and presented these at each of the Board meetings, particularly in relation to services, trading, financial, operational and governance risks. Actions to minimise and mitigate risks have been implemented.

Key risks to the organisation are typical for an organisation of its size and nature:

Financial risks – loss of funding; inability to cover costs

Staff risks – a reliance on key members of staff; risk of staff burnout

Reputational risks – managing key relationships and community partnerships; food poisoning; accident or injury

Operational risks – being split across multiple sites

The organisation continues to review these risks and manage such issue to mitigate against them happening.

FUNDRAISING

The charity predominantly fundraises from trusts, foundations, and statutory sources, and receives public donations collected via digital fundraising or personal/ business donations. The charity employed a professional fundraiser for a short period of time (3-4 months) when there was no CEO in place between appointments.

The charity has complied with the fundraising standards and code of contact. No complaints have been received regarding the charity's fundraising activities.

HEART OF BS13 LTD

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

STATEMENT OF THE TRUSTEES'S RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006.

The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detect of fraud and other irregularities. The trustees confirm that to the best of their knowledge there is no information relevant to the independent examination of which the examiners are unaware.

The trustees also confirm that they have taken all necessary steps to ensure that they themselves are aware of all relevant financial information and that this information has been communicated to the Examiners.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The total number of such guarantees at 31st March 2025 was 5 (2024 - 5). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

This report was approved by the Trustees and signed on their behalf by:

Signed by:

 46685A1B918F4B0...
Laura Abbott, Treasurer

1/9/2025
Date.....

HEART OF BS13 LTD

INDEPENDENT EXAMINER’S REPORT FOR THE YEAR ENDED 31 MARCH 2025

INDEPENDENT EXAMINER’S REPORT TO THE TRUSTEES OF HEART OF BS13 LTD (THE ‘CHARITY’)

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st March 2025.

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.

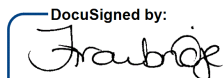
Independent examiner’s statement

Since the Company’s gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Association of Accounting Technicians, which is one of the listed bodies.

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

DocuSigned by:

 C2F8368E1B574EA...

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

1/9/2025
 Date.....

HEART OF BS13 LTD

STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

YEAR ENDED 31 MARCH 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Income					
Donations	2	14,752	1,495	16,247	58,251
Charitable activities	3	102,403	295,934	398,337	512,844
Investments		3,102	-	3,102	1,474
Total income		120,257	297,429	417,686	572,569
Expenditure					
Fundraising costs	4	5,044	-	5,044	19,642
<i>Charitable activities:</i>	5				
Core		83,619	20,356	103,975	156,591
Climate action & horticulture		3,736	148,136	151,872	211,807
Food security		65,404	168,180	233,584	141,135
Total charitable activities		152,759	336,672	489,431	509,533
Total Expenditure		157,803	336,672	494,475	529,175
Net income/(expenditure)		(37,546)	(39,243)	(76,789)	43,394
Transfers between funds		6,445	(6,445)	-	-
Net movement in funds		(31,101)	(45,688)	(76,789)	43,394
Total funds brought forward		126,624	254,645	381,269	337,875
Total Funds Carried Forward		95,523	208,957	304,480	381,269

The statement of financial activities includes all gains and losses recognised in the year

The notes on pages 13 to 21 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.

HEART OF BS13 LTD

BALANCE SHEET

YEAR ENDED 31 MARCH 2025

	Note	2025 £	2024 £
Fixed assets	6	157,725	172,026
Current assets			
Cash at bank and on hand		150,202	197,134
Debtors and prepayments	7	11,077	27,798
Stocks for resale		9,715	10,362
		<u>170,994</u>	<u>235,294</u>
Current Liabilities			
Creditors and accruals	8	(24,239)	(26,051)
Net Current Assets		<u>146,755</u>	<u>209,243</u>
Net Assets		<u><u>304,480</u></u>	<u><u>381,269</u></u>
Statement of funds			
Unrestricted funds:			
General funds	10	52,402	75,754
Designated funds	10	43,121	50,870
Restricted funds		208,957	254,645
		<u><u>304,480</u></u>	<u><u>381,269</u></u>

For the year ending 31 March 2025 the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

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

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

1/9/2025

Approved by the Board of Trustees onand signed on its behalf by

Signed by:


 46685A1B918F4B0...
 Laura Abbott
 Trustee

HEART OF BS13 LTD**STATEMENT OF CASHFLOWS****YEAR ENDED 31 MARCH 2025**

	2025	2024
	£	£
Cash flows from operating activities:		
Net income (expenditure) for the reporting period	(76,789)	43,394
<i>Adjustments for:</i>		
Depreciation Charges	15,356	25,551
Dividends, interest and rents from investments	(3,102)	(1,474)
(Increase) / decrease in stocks	647	(4,208)
(Increase) / decrease in debtors	16,721	7,393
Increase / (decrease) in creditors	(1,812)	(3,398)
Net cash provided by (used in) operating activities	(48,979)	67,258
Cash flows from investing activities		
Dividends, interest and rents from investments	3,102	1,474
Purchase of tangible assets	(1,055)	(33,006)
Net cash provided by (used in) investing activities	2,047	(31,532)
Change in cash and cash equivalents in the reporting period	(46,932)	35,726
Cash and cash equivalents at beginning of the reporting period	197,134	161,408
Cash and cash equivalents at end of the reporting period	150,202	197,134

The charity has no debt and therefore no analysis of net debt is presented

YEAR ENDED 31 MARCH 2025**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2025**

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

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) 2nd edition and the Charities Act 2011 and the Companies Act 2006.

Heart of BS13 meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Preparation of the accounts on a going concern basis

The charity's general fund remained in surplus throughout the year, and there are adequate designated funds to cover an unexpected drop in funding. Budgeted expenditure is planned each year within available funds. Therefore the trustees are satisfied that the charity is a going concern on an ongoing basis - for further information see the "Reserves Policy" in the trustees annual report.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from 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.

Income received in advance of activities is deferred until the criteria for income recognition have been met (see note 8).

Donated services and facilities

Donated professional services and facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity is probable and that economic benefit can be measured reliably. There were no such donations during the year in question. In accordance with the Charities SORP (FRS 102), the general volunteer time of trustees and volunteers is not recognised with any monetary value.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Fund Accounting

- (i) Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- (ii) Designated funds are unrestricted funds set aside by the trustees for particular purposes.
- (iii) Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the items of an appeal.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. The charity is not registered for Value Added Tax, therefore all expenditure is expressed inclusive of VAT. Expenditure is classified under the following activity headings:

- (i) Costs of raising funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.
- (ii) Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities, and those costs of indirect nature necessary to support them.
- (iii) Other expenditure represents those items not falling into any other heading. There were no such costs during the year in question.

HEART OF BS13 LTD

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

Notes to the accounts cont....

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. These include office costs, finance, personnel, payroll and governance costs which support the charity's charitable activities.

Fixed Assets

Tangible fixed assets are written off over the expected useful life of the asset, at 50% per annum on the straight line method. However, for buildings and improvements to property, this is at 5% on the reducing balance method. Individual items costing less than £1,000 are not treated as fixed assets.

Taxation

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

Debtors

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

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

Creditors are recognised where the charity has 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 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.

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 payment 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.

HEART OF BS13 LTD

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

2	Income from donations	Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds	2025	2024
		£	£	£	£
	Individual donations	3,248	-	3,248	43,251
	Corporate donations	11,504	1,495	12,999	15,000
		<u>14,752</u>	<u>1,495</u>	<u>16,247</u>	<u>58,251</u>

<i>Donations and legacies - prior year</i>	Unrestricted	Restricted	Total Funds
	Funds	Funds	2024
	£	£	£
<i>Individual donations</i>	-	43,251	43,251
<i>Corporate donations</i>	-	15,000	15,000
	<u>-</u>	<u>58,251</u>	<u>58,251</u>

3	Charitable Activities	Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds	2025	2024
		£	£	£	£
	Government grants	-	94,708	94,708	85,062
	Other grants	11,052	201,226	212,278	353,727
	Activities income	4,634	-	4,634	867
	Horticulture sales	51,961	-	51,961	35,618
	Sales of meals	31,724	-	31,724	33,330
	Hire of roundhouse	2,675	-	2,675	4,090
	Sundry income	357	-	357	150
		<u>102,403</u>	<u>295,934</u>	<u>398,337</u>	<u>512,844</u>

<i>Charitable Activities - prior year</i>	Unrestricted	Restricted	Total Funds
	Funds	Funds	2024
	£	£	£
<i>Government grants</i>	-	85,062	85,062
<i>Other grants</i>	6,325	347,402	353,727
<i>Activities income</i>	-	867	867
<i>Horticulture sales</i>	35,318	300	35,618
<i>Sales of meals</i>	31,267	2,063	33,330
<i>Hire of roundhouse</i>	-	4,090	4,090
<i>Sundry income</i>	-	150	150
	<u>72,910</u>	<u>439,934</u>	<u>512,844</u>

The charity received government grants during the year from Bristol City Council totalling £91,196 (2024 £85,062). There are no unfulfilled conditions or contingencies attaching to these grants in 2024-25

HEART OF BS13 LTD**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2025****4 Analysis of expenditure on fundraising**

	Total Funds 2025	Total Funds 2024
	£	£
Fees to payment platforms	491	408
Fee to fundraiser	4,553	19,234
	<u>5,044</u>	<u>19,642</u>

5 Analysis of Expenditure on charitable activities

	Core 2025	Climate action & horticulture 2025	Food Security 2025	Total 2025	Total 2024
	£	£	£	£	£
Wages and salaries	-	113,632	46,339	159,971	161,158
Cost of Sales	-	5,603	35,442	41,045	26,442
Activities and equipment	-	4,061	108,692	112,753	5,947
Resources	-	9,379	8,027	17,406	75,778
Training	-	780	19	799	1,363
Professional fees	84	5,602	334	6,020	52,797
Publicity	3,720	3,896	12,347	19,963	5,333
Recruitment	52	58	219	329	-
Refreshments	118	298	-	416	280
Travel expenses	54	1,999	413	2,466	504
Volunteer expenses	374	96	100	570	791
Depreciation	15,355	-	-	15,355	25,551
Total Direct Costs	<u>19,757</u>	<u>145,404</u>	<u>211,932</u>	<u>377,093</u>	<u>355,944</u>
Support costs	£	£	£	£	£
Wages and salaries	61,534	-	-	61,534	96,616
Subscriptions	167	320	-	487	736
Rent, rates, heat & light	8,748	2,432	18,189	29,369	29,945
Cleaning & refuse	-	419	918	1,337	2,169
Telephone	133	492	233	858	861
Repairs and renewals	397	1,644	1,696	3,737	7,871
IT support and software	4,775	152	175	5,102	5,733
Postage and stationery	411	172	199	782	1,707
Insurance	4,045	24	-	4,069	4,015
Accountancy	2,777	-	-	2,777	1,701
Fee for Independent Examiner	782	-	-	782	712
Bank charges	60	-	-	60	60
Sundry	389	813	242	1,444	1,463
Total Support Costs	<u>84,218</u>	<u>6,468</u>	<u>21,652</u>	<u>112,338</u>	<u>153,589</u>
Total Charitable Expenditure	<u>103,975</u>	<u>151,872</u>	<u>233,584</u>	<u>489,431</u>	<u>509,533</u>

Support costs are apportioned between the charitable activities according to staff time spent on each activity.

HEART OF BS13 LTD**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2025****6 Tangible fixed assets**

	Equipment	Improvements to property	Buildings	Vehicles	Total 2,025
	£	£	£	£	£
Cost					
Opening balance	51,190	53,038	146,855	26,216	277,299
Additions	-	1,055	-	-	1,055
	<u>51,190</u>	<u>54,093</u>	<u>146,855</u>	<u>26,216</u>	<u>278,354</u>
Depreciation					
Opening balance	51,190	6,960	27,961	19,162	105,273
Charge for the year	-	2,357	5,945	7,054	15,356
At the end of the year	<u>51,190</u>	<u>9,317</u>	<u>33,906</u>	<u>26,216</u>	<u>120,629</u>
Net book value at 31/03/2025	<u>-</u>	<u>44,776</u>	<u>112,949</u>	<u>-</u>	<u>157,725</u>
Net book value at 31/03/2024	<u>-</u>	<u>46,078</u>	<u>118,894</u>	<u>7,054</u>	<u>172,026</u>

7 Debtors and prepayments

	2025	2024
	£	£
Debtors	8,110	23,426
Prepayments	2,967	4,372
	<u>11,077</u>	<u>27,798</u>

8 Creditors and accruals

	2025	2024
	£	£
Amounts due within 12 months:		
Trade Creditors	10,157	11,811
Other creditors	5,103	4,813
PAYE and National Insurance	3,965	3,165
Accrued staff holiday pay	3,431	2,984
Accruals	1,583	3,278
	<u>24,239</u>	<u>26,051</u>

9 Staff costs

	2025	2024
	£	£
Wages and salaries	213,236	247,164
Employer's National Insurance	3,815	10,777
Employer pension contributions	4,454	4,833
	<u>221,505</u>	<u>262,774</u>

The average number of staff employed during the year was 11 (2024: 12) and the average full time equivalent number of posts was 8 (2024: 8). No employee earned over £60,000 per annum during the year.

The key management personnel of the charity comprise the trustees and the Chief Executive Officer. The total employee benefits paid to the key management personnel during the year was £31,672 (2024 £53,951).

HEART OF BS13 LTD**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2025****10 Analysis of charitable funds**

	Balance at 31/03/2024	Income	Expenditure	Transfers between funds*	Balance at 31/03/2025
Restricted funds	£	£	£	£	£
Flowers (formerly Horticulture)					
Lottery Climate Action Fund (CAF)	21,348	15,280	(21,348)	-	15,280
Garfield Weston	3,105	-	-	(3,105)	-
Ken & Ilona donation	15,000	-	(15,000)	-	-
BIF2	-	10,578	(10,578)	-	-
Food Security					
Feeding Bristol	-	24,500	(22,000)	-	2,500
Quartet: Bristol Local Food Fund	-	5,000	(5,000)	-	-
Nisbet Trust	833	10,000	(10,833)	-	-
John James	-	10,000	(10,000)	-	-
HAF	1,872	14,130	(15,330)	-	672
Hubbub	10,500	16,000	(23,283)	-	3,217
CAO Health Inequalities Funding	-	3,200	(2,579)	-	621
Portishead Nautical Trust	-	1,500	(1,500)	-	-
St Stephen & St James Trust	-	5,000	(5,000)	-	-
Ground-works Hatch	3,000	-	(3,000)	-	-
BCC Household Support Fund	-	70,000	(67,160)	-	2,840
Garfield Weston	2,685	-	-	(2,685)	-
National Grid Community Matters	1,000	-	(1,000)	-	-
Monmouthshire Building Society	-	1,495	(1,495)	-	-
Climate & environment action					
Lottery Climate Action Fund (CAF)	5,500	86,738	(79,738)	-	12,500
Quartet - Trash Talks	3,750	-	(3,750)	-	-
Bristol City Council	-	10,508	(1,406)	-	9,102
OVO Charitable Foundation	8,333	-	(8,333)	-	-
National Trust	3,983	500	(4,483)	-	-
CSE - Centre for Sustainable Energy	-	3,500	(3,500)	-	-
UoB Civic Connections Fund	-	4,500	-	-	4,500
Garfield Weston	1,710	-	-	(1,710)	-
Core					
Quartet Express Grant	-	5,000	(5,000)	-	-
Restricted Funds: Capital					
Restricted Assets Fund	53,131	-	(9,411)	1,055	44,775
Buildings Capital Fund	118,895	-	(5,945)	-	112,950
Total Restricted Funds	254,645	297,429	(336,672)	(6,445)	208,957
Unrestricted Funds					
Designated Funds:					
Redundancy Provision	35,870	-	-	7,251	43,121
Reserve Fund	15,000	-	-	(15,000)	-
Total Designated Funds	50,870	-	-	(7,749)	43,121
General Funds	75,754	120,257	(157,803)	14,194	52,402
Total Unrestricted Funds	126,624	120,257	(157,803)	6,445	95,523
Total Funds	381,269	417,686	(494,475)	-	304,480

HEART OF BS13 LTD

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

Purpose of restricted projects

The Flower Farm project (formerly Horticulture) manages our social enterprise flower farm based on the Hartcliffe City Farm site and includes our food waste closed loop compost project (which we will separate in our accounts for financial year 25-26)

The Food Security programme supports BS13 households living with food insecurity and poor nutrition.

The Climate & Environment Action programme delivers activities aimed at mitigating the climate and environmental crisis and engaging local residents in programmes linked to climate education and action.

The Restricted Assets fund holds the residual restricted value of equipment, improvements to property and vehicles.

The Buildings Capital Fund holds the residual restricted value of buildings that the charity has built on the community allotment.

The Redundancy Provision fund exists to provide for the cost of redundancy, should the charity be forced to close. These are calculated as the statutory notice and redundancy payments that would be due to current staff.

The Reserve fund - Trustees reassessed the requirement for a designated reserve fund and made the decision this should form part of the general fund and have therefore transferred the balance to general funds.

*Reasons for the transfers between funds

Transfers from restricted funds to the general fund are contributions for ongoing core costs from the projects in line with the funding. The value of fixed assets purchased during the year is transferred from the respective restricted funds to separate them from the cash funds. The redundancy provision was recalculated based on current staff.

Purpose of restricted funds

Lottery Climate Action Fund (CAF)	Funding for climate & nature programmes in community - flower farm & compost project.
Garfield Weston	Towards core costs.
Ken & Ilona donation	Donation to support flower farm enterprise development.
BIF2	Bristol Impact Fund 2. City Council investment in VCSE sector across the city.
Feeding Bristol	Various grants for food insecurity (community freezer, slow cooker club, mobile food shop).
Quartet: Bristol Local Food Fund	Food insecurity work.
Nisbet Trust	Grant to support Community Freezer programme.
John James	Grant to support Community Freezer programme.
HAF	Holiday Activities & Food programme for children & young people.
Hubbub	Various grants for food insecurity (slow cooker club, mobile food shop) & mental health training for staff.
CAO Health Inequalities Funding	To provide an event tackling health inequalities.
Portishead Nautical Trust	Various projects for disadvantaged young people.
St Stephen & St James Trust	Food insecurity work.
Ground-works Hatch	Research & Development grant towards food social enterprise programme.
BCC Household Support Fund	Voucher distribution to households in need via local VCSE network.
Garfield Weston	Towards core costs.
National Grid Community Matters	Energy advice and support to local residents.
Monmouthshire Building Society	Community Food Hub Project.
Lottery Climate Action Fund (CAF)	Funding for climate & nature programmes in community - work with young people & green skills.
Quartet - Trash Talks	Fly tipping art sculpture project with young people.
Bristol City Council	Youth & Play Support Grant to provide an after school youth club.
OVO Charitable Foundation	Green Influencers fly tipping project.
National Trust	To create an art installation with young people for Tyntesfield estate.
CSE - Centre for Sustainable Energy	To provide a youth climate action project - Young Leaders course.
UoB Civic Connections Fund	Community research project into impact of Wills Tobacco Factory.
Garfield Weston	Towards core costs.
Quartet Express Grant	Towards core costs.

HEART OF BS13 LTD**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2025****11 Payments to trustees and related party transactions**

The trustees received no remuneration or expenses payments during the year (2024: nil).

No trustees made donations to the charity in the year (2024: £200 from one trustee) .

Phil Haughton (Trustee) is director of Hartcliffe City Farm CIC (Co no: 03682509) which converted to a charity in February 2025 (charity no 1212299). During the year Hartcliffe City Farm provided resources and rental services to Heart of BS13 Ltd totalling £1,202 (2024: £1,566). In addition, Heart of BS13 Ltd invoiced Hartcliffe City Farm for meeting attendance totalling £320 (2024: £2,500)

Phil Haughton (Trustee) is a director of The Better Food Company (Co no: 03682509). During the year, food totalling £14,935 (2024: £15,230) were provided to The Better Food Company.

There were no other related party transactions during the year.

12 Detailed comparison with previous year**Statement of Financial Activities 2023-24**

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Income			
Donations	-	58,251	58,251
Charitable activities	72,910	439,934	512,844
Investments	-	1,474	1,474
	<u>72,910</u>	<u>499,659</u>	<u>572,569</u>
Expenditure			
Fundraising Costs	19,516	126	19,642
<i>Charitable activities</i>			
Core	156,591	-	156,591
Climate action & horticulture	29,956	181,851	211,807
Food security	57,168	83,967	141,135
Total charitable activities	<u>263,231</u>	<u>265,944</u>	<u>529,175</u>
Net Income / (Expenditure)	(190,321)	233,715	43,394
Transfer between funds	235,205	(235,205)	-
Net Movement in Funds	44,884	(1,490)	43,394
Total funds brought forward	81,740	256,135	337,875
Total funds carried forward	<u>126,624</u>	<u>254,645</u>	<u>381,269</u>

HEART OF BS13 LTD

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

Analysis of expenditure on charitable activities 2023-24

	Core 2024 £	Climate action & horticulture 2024 £	Food Security 2024 £	Total 2024 £
Wages and salaries	-	124,980	36,178	161,158
Cost of Sales	-	3,892	22,550	26,442
Activities and equipment	169	3,961	1,817	5,947
Resources	450	67,509	7,819	75,778
Training	438	555	370	1,363
Professional fees	3,300	1,580	47,917	52,797
Publicity	3,206	1,323	804	5,333
Refreshments	66	214	-	280
Travel expenses	-	504	-	504
Volunteer expenses	-	481	310	791
Depreciation	25,551	-	-	25,551
	<u>33,180</u>	<u>204,999</u>	<u>117,765</u>	<u>355,944</u>

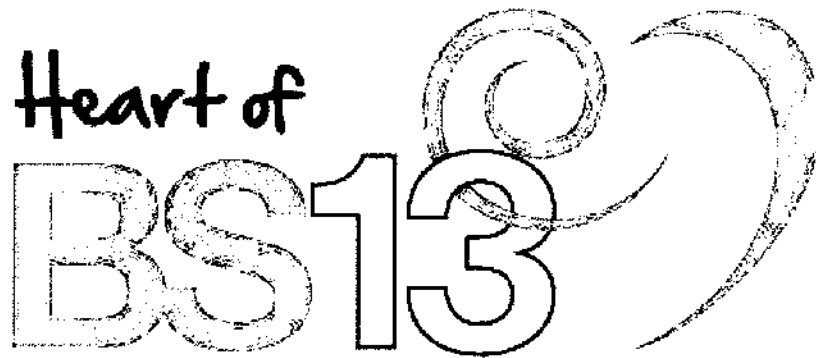
	£	£	£
Support costs			
Wages and salaries	96616	-	-
Subscriptions	334	402	-
Rent, rates, heat & light	9577	1,849	18,519
Cleaning & refuse	-	466	1,703
Telephone	192	510	159
Repairs and renewals	2250	2,962	2,659
IT support and software	5613	60	60
Postage and stationery	1491	29	187
Insurance	4015	-	-
Accountancy	2413	-	-
Bank charges	60	-	-
Sundry	850	530	83
Total support costs	<u>123,411</u>	<u>6,808</u>	<u>23,370</u>
Total charitable expenditure	<u>156,591</u>	<u>211,807</u>	<u>141,135</u>

Movement in funds 2023-24	Balance at 31/03/2023 £	Income £	Expenditure £	Transfer between funds £	Balance at 31/03/2024 £
Restricted funds: revenue					
Horticulture (formerly Kitchen Garden Enterprise)	21,035	91,881	(35,992)	(37,471)	39,453
Food Security	44,578	187,246	(84,065)	(127,869)	19,890
Climate & environment action	25,951	220,532	(120,336)	(102,871)	23,276
Restricted funds: capital					
Restricted assets fund	39,418	-	(19,293)	33,006	53,131
Roundhouse capital fund	125,153	-	(6,258)	-	118,895
Total restricted funds	<u>256,135</u>	<u>499,659</u>	<u>(265,944)</u>	<u>(235,205)</u>	<u>254,645</u>
Unrestricted funds					
Designated funds:					
Redundancy Provision	23,721	-	-	12,149	35,870
Reserve Fund	15,000	-	-	-	15,000
Total Designated funds	<u>38,721</u>	<u>-</u>	<u>-</u>	<u>12,149</u>	<u>50,870</u>
General funds	43,019	72,910	(263,231)	223,056	75,754
Total unrestricted funds	81,740	72,910	(263,231)	235,205	126,624
Total funds	<u>337,875</u>	<u>572,569</u>	<u>(529,175)</u>	<u>-</u>	<u>381,269</u>

Heart of BS13 Ltd

England & Wales - Charity number 1098338

Accounts



Trustees' Report
and
Financial Statements
for the year ended
31st March 2023

Charity Number 1098338
Company Number 03845230

Trustees' Annual Report

The Trustees present their Annual Report and Financial Statements of Heart of BS13 for the year ended 31st March 2023.

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7. Statement of Responsibilities of Trustees
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9. Statement of Financial Activities
10. Balance Sheet
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Reference and Administrative Information

Charity name:	Heart of BS13 Ltd
Charity Registration Number:	1098338
Company Registration Number:	03845230
Registered Office and Operational Address:	The Gatehouse Centre, Hareclive Road, Hartcliffe, Bristol BS13 9JN

Trustees 2022-23

David Croom - Chair
Steven Gibson
Phil Haughton
Sue Whale (appointed 20th June 2023)
Hannah Shephard-Lewis (resigned 30th June 2023)
Tim Peacock (resigned 30th June 2023)

Structure, Governance & Management

Governing Document

The organisation is a registered charity and a company limited by guarantee. Founded as an unincorporated association called Hartcliffe Health and Environmental Action Group in 1990, it was incorporated on 21st September 1999

and registered as a charity on 3rd July 2003. The company was established under a Memorandum of Association (amended on 29th November 2002), which established the objects and powers of the company, and is governed under its Articles of Association.

Following a Special Resolution of the members, the charity changed its name to Heart of BS13 Ltd on 4th October 2019.

The trustees of the Charity, who are also the Directors of the Company for the purposes of Company Law, exercise all the powers of the Charity and Company. During the year, the Trustees delegated responsibility for the day to day running of the charity to the Executive Director, Georgina Perry.

Recruitment and Appointment of Trustees

All Trustees are nominated, seconded and appointed at an AGM.

Objects and Activities

Charitable Objects

To preserve and protect health and to educate the public about the environment in Hartcliffe and the surrounding area.

Our Vision

To reduce health inequality in BS13.

Our Mission

To align entrepreneurship and social purpose to challenge the structural inequalities that lead to poor health outcomes in BS13.

How our activities deliver public benefit

The Trustees have had regard to the Charity Commission's guidance on public benefit and endeavour to implement them in all the charity's work. All our activities are open to any local people who wish to improve their health and well-being. The numerous benefits of our services are outlined below.

Strategic Aims of the charity

- To deliver our work across three integrated programmes, ensuring that pathways to improved mental and physical health can be found across each one.
- To place volunteering, accredited training and employment opportunities at the heart of our delivery.
- To deliver work that has a clear, measurable and positive impact on the health and wellbeing of the BS13 community.

Our Values

In all our work we value:

- Actions to redress health inequalities.
- An integrated approach to health, wellbeing and environment.
- Everyone's right to access fair-priced healthy food.
- An environmentally sustainable approach.
- Commitment to ongoing sustainable regeneration.

- A Community Development approach throughout our work.
- Commitment to equalities.

Volunteers

Volunteers have had a variety of roles in the organisation including directors, service providers and advisors.

Partnership Working

We believe that working with a range of statutory and voluntary sector organisations is central to developing high quality and sustainable services for this area. We work with many organisations, including:

NHS Bristol, North Somerset & South Gloucestershire ICB, Bristol City Council, Feeding Bristol, BS13 GP's, health visitors and social workers; Hartcliffe and Withywood Ventures; Job Centre Plus; Domestic abuse services; Secondary mental health services; Children's Centres, Bristol University, Women Teaching Fabrication.

Achievements and Performance

We are pleased to present our annual report for 2022/23, highlighting Heart of BS13's key achievements and progress during the year. We have emerged from the challenges of the Covid pandemic, during which time we supported our community through the crisis, whilst at the same time fully integrating our three programmes to deliver a core offer that addresses the dual threats of climate change and severe household hardship. Our three programmes address food insecurity, vocational and skills training and climate action and all three have been developed through coproduction with our community and deliver targeted projects that have significant impact on the issues that matter most to people who live in BS13.

Climate Action Hub:

In the summer of 2022, we re-opened the Burchier Gardens site, renamed the Heart of BS13 Climate Action Hub. This space is an essential part of our commitment to provide a climate education and events space for the whole community. The site encompasses an outdoor amphitheatre, wild green spaces, an open sided activities barn, compost toilets and a roundhouse building. The climate hub is the perfect location to host and deliver creative events, performances, and workshops, adding to Heart of BS13's income stream and creating a more sustainable and environmentally responsible future.

Three-Year Climate Action Programme:

In May 2022, following the development of the community climate plan with voices from over 1100 BS13 residents, Heart of BS13 was funded by the National Lottery to embark on a three-year climate action program. Our work focuses on reducing carbon emissions caused by ineffective waste disposal in the community and the creation of strategic partnerships to attract green economic development to BS13.

We have launched the BS13 household food waste-recycling initiative, which aims to reduce the amount of organic waste entering landfills. Through education, outreach, and providing necessary infrastructure, we will be encouraging hundreds of households to compost and recycle their food waste. This initiative is a significant

step towards our sustainability goals, aligns with our existing enterprises and aims to decrease the amount of household waste that ends up in landfill.

We are engaging the young people of BS13 in a climate and environmental action leadership programme that will initially focus on collaborating with local supermarkets to reduce the dumping of supermarket shopping trolleys in BS13 streets and green spaces.

We are developing strategic partnerships and attracting investment to take a long-term approach that links climate science to opportunities, ensuring that as green economic sectors emerge, investment in education, skills and training are as available to the BS13 community as they are to the rest of the city.

The Pollinator Habitat Trail:

Funded by the West of England Combined Authority, we have begun planting a new 1.8-mile pollinator trail connecting our Climate Hub to Hartcliffe City Farm. We plan to work with up to 600 BS13 residents to transform previously litter-strewn sites into a green corridor planted with low-maintenance, beautiful perennial plants which will attract insects, wildlife, and provide community members a place to walk in nature, and a car-free way to get from the Climate Hub to Hartcliffe City Farm.

Heart of BS13 Flowers at the Farm:

The summer of 2022 saw the first season of "Heart of BS13 Sustainable Flowers" at Hartcliffe City farm. This enterprise enables the community to participate in horticulture and environmental stewardship, focusing on the importance of ecosystem through hands-on activities such as planting pollinator-attracting plants and creating wildlife habitats and wetlands as well as developing vocational skills and supporting a growing social enterprise.

Slow Cooker Club:

In 22/23, forty households (just over 200 people) participated in our Slow Cooker Club, a 'whole family project designed to promote healthy eating and reduce food waste. This initiative has not only improved the nutrition of our community members but has also contributed to reducing food waste and associated environmental impacts.

Community freezer:

Heart of BS13's community freezer supports people who run out of food because they run out of money. We fundraise and sell meals from a pay-it-forward range we have created to sustain the community freezer work. Using fresh, high-quality produce that is both bought and donated to make free, delicious, nutritious meals that are frozen and then placed in our community freezer, we offer the option to struggling households to join the community freezer for up to 12 weeks, three times a year. This year we have supported 421 people, (149 households) 329 children and 197 adults. 8,609 meals have been given out, alongside cash vouchers to support families with energy bills over the winter.

BS13 At Risk Youth Holiday Projects - Year 2:

We successfully completed a scaled-up version of the BS13 Youth Holiday Projects, designed to provide positive and engaging activities for young people in our community. This program offers mentorship, skill-building, and recreational opportunities to foster personal growth and development and to ensure that children

in the BS13 community can have free and delicious and nutritionally high value meals during their school holidays.

Heart of BS13 continues to make substantial progress in our mission to create a sustainable and vibrant community working towards improved health outcomes for all residents. We would like to extend our gratitude to our supporters, partners, and community members who have been instrumental in achieving these milestones. We look forward to another year of growth and positive change.

Financial Review

The Charity's financial situation has remained stable during the year. Income exceeded expenditure on restricted funds, due to increased funding for longer term projects continuing into 2023-24. There was a small surplus of £1,099 on Unrestricted Funds (2022 £4,061). With adequate reserves and budgeted expenditure kept within the available funds, the trustees consider that the charity is a going concern.

Principal Funding Sources

During the year, the charity received grants totalling £428,663 (2022 £423,055); these included £35,049 from Bristol City Council (2022 £79,681), £206,463 from Big Lottery (2022 £145,152), £27,618 from the Climate Action Fund (2022 £30,794), £10,000 from the John James Foundation (2022 £17,500), £5,400 from Quartet (2022 £37,200), £30,544 from Enovert (2022 £69,456), £11,811 from WECA (2022 nil), £10,000 from BrisDoc (2022 nil), £20,000 from Bristol Community Health (2022 nil) £26,000 from Feeding Bristol (2022 nil), and £37,400 from Community Ownership Fund (2022 nil).

Reserves Policy

The Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ("the free reserves") held by the organisation should be between 3 and 6 months of the resources expended on core activities, which equates to £50,000 to £100,000 in unrestricted funds. At this level, the trustees feel that it would be able to continue the current activities of the organisation in the event of significant drop in funding. It would obviously be necessary to consider how the funding would be replaced or activities changed accordingly.

At the balance sheet date free reserves amounted to £81,740 (2022 £80,641). This figure is below the target level; however two designated reserve funds have been set up: one is a General Reserve fund (£15,000 at the balance sheet date [2022 £15,000]), and the other is a Redundancy Fund (£23,721 at the balance sheet date [2022 £26,000]) which is sufficient to meet statutory redundancy and staff notice payments.

Statement of Responsibilities of the Trustees

Trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the net income or expenditure, of the charitable company for the year. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

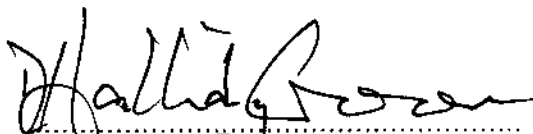
The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006.

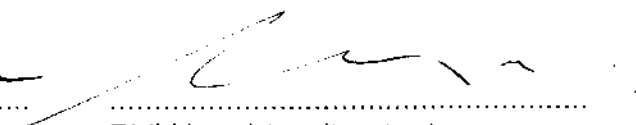
The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees confirm that to the best of their knowledge there is no information relevant to the Independent Examination of which the Examiners are unaware.

The trustees also confirm that they have taken all necessary steps to ensure that they themselves are aware of all relevant financial information and that this information has been communicated to the Examiners.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The total number of such guarantees at 31st March 2023 was 5 (2022 - 6). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Approved by the trustees on 8th December 2023 and signed on their behalf by:


.....
David Croom (trustee)


.....
Phil Houghton (trustee)

Independent examiner's report to the trustees of Heart of BS13

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2023.

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.

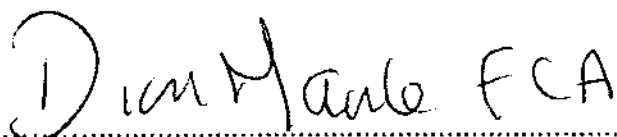
Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), 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.



13th December 2023

Dick Maule FCA
The Cross House
South Woodchester GL5 5EL

Heart of BS13

Statement of Financial Activities (incorporating Income & Expenditure Account)

Year to 31st March 2023

		Restricted funds 2023	Unrestricted funds 2023	Total funds 2023	Total funds 2022 [see Note 12]
	Notes	£	£	£	£
Income					
Donations	[2]	25,069	-	25,069	14,859
Charitable activities	[3]	496,477	740	497,217	497,746
Investments		-	359	359	47
Total Income		521,547	1,099	522,646	512,652
Expenditure					
Fundraising costs	[4]	2,434	-	2,434	-
<i>Charitable activities:</i>					
Climate action & horticulture		254,572	-	254,572	277,260
Food security		186,727	-	186,727	221,386
Total charitable activities	[5]	441,299	-	441,299	498,645
Total Expenditure		443,734	-	443,734	498,645
Net Income / (Expenditure)		77,813	1,099	78,912	14,007
Transfers between funds		-	-	-	-
Net Movement in Funds		77,813	1,099	78,912	14,007
Total funds brought forward		178,322	80,641	258,963	244,956
Total funds carried forward		256,135	81,740	337,875	258,963

Heart of BS13
Balance Sheet
As at 31st March 2023

Company no: 03845230

	Notes	2023 £	2022 £
Fixed Assets	[6]	164,571	136,190
Current Assets			
Cash at bank and on hand		161,408	117,935
Debtors and prepayments	[7]	35,191	15,681
Stock for resale		6,154	2,467
		<u>202,753</u>	<u>136,084</u>
Current Liabilities			
Creditors and accruals	[8]	29,448	13,311
		<u>173,304</u>	<u>122,773</u>
Net Current Assets			
		<u>337,875</u>	<u>258,963</u>

Statement of funds

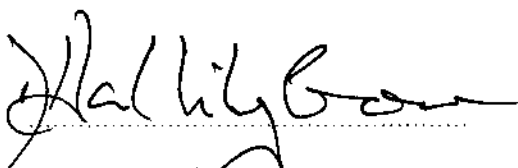
Unrestricted funds:

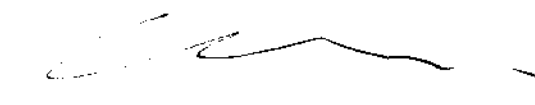
General funds	[9]	43,019	39,641
Designated funds	[9]	38,721	41,000

Restricted funds	[9]	256,135	178,322
		<u>337,875</u>	<u>258,963</u>

- For the year ending 31st March 2023 the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board of Trustees on 8th December 2023
and signed on its behalf by


David Croom
Trustee


Phil Haughton
Trustee

Heart of BS13
Notes to the Accounts
Year to 31st March 2023

[1] Principal Accounting Policies

The principal accounting policies adopted in the preparation of the financial statements are set out below.

(a) Basis of preparation

The financial statements have been prepared in accordance with the 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) 2nd edition and the Charities Act 2011 and the Companies Act 2006.

Heart of BS13 meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

(b) Preparation of the accounts on a going concern basis

The charity's general funds remained in surplus throughout the year, and there are adequate designated funds to cover an unexpected drop in funding. Budgeted expenditure is planned each year within available funds. Therefore the trustees are satisfied that the charity is a going concern on an ongoing basis – for further information see the "Financial Review" on Page 6.

(c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from 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.

Income received in advance of activities is deferred until the criteria for income recognition have been met (see Note 8).

(d) Donated services and facilities

Donated professional services and facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity is probable and that economic benefit can be measured reliably. There were no such donations during the year in question. In accordance with the Charities SORP (FRS 102), the general volunteer time of trustees and volunteers is not recognised with any monetary value.

(e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

(f) Fund Accounting

[i] Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

[ii] Designated funds are unrestricted funds set aside by the Management Committee for particular purposes.

[iii] Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(g) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. The charity is not registered for Value Added Tax, therefore all expenditure is expressed inclusive of VAT. Expenditure is classified under the following activity headings:

[i] Costs of raising funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

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

[iii] Other expenditure represents those items not falling into any other heading. There were no such costs during the year in question.

(h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. These include office costs, finance, personnel, payroll and governance costs which support the charity's charitable activities.

(i) Fixed Assets

Tangible fixed assets are written off over the expected useful life of the asset, at 50% per annum on the straight line method. However, for buildings and improvements to property, this is at 5% on the reducing balance method. Individual items costing less than £1,000 are not treated as fixed assets.

(j) Taxation

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

(k) Debtors

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

Heart of BS13

Notes to the Accounts (cont.)

Year to 31st March 2023

(l) 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.

(m) Creditors

Creditors 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 are normally recognised at their settlement amount after allowing for any trade discounts due.

(n) 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] <u>Income from donations</u>	2023			2022		
	Restricted £	Unrestricted £	Total £	Restricted £	Unrestricted £	Total £
Individual donations	20,390	-	20,390	14,759	100	14,859
Corporate donations	3,850	-	3,850	-	-	-
Gift Aid	830	-	830	-	-	-
	<u>25,069</u>	<u>-</u>	<u>25,069</u>	<u>14,759</u>	<u>100</u>	<u>14,859</u>

[3] <u>Income from charitable activities</u>	2023			2022		
	Restricted £	Unrestricted £	Total £	Restricted £	Unrestricted £	Total £
Government grants	46,860	-	46,860	99,840	-	99,840
Other grants	381,802	-	381,802	318,926	4,289	323,215
Activities income	8,501	-	8,501	699	-	699
Horticulture sales	23,670	-	23,670	33,189	-	33,189
Sales of meals	28,916	-	28,916	40,803	-	40,803
Hire of roundhouse	5,435	-	5,435	-	-	-
Fees income	724	720	1,444	-	-	-
Sundry income	568	20	588	-	-	-
	<u>496,477</u>	<u>740</u>	<u>497,217</u>	<u>493,457</u>	<u>4,289</u>	<u>497,746</u>

The charity received government grants during the year from Bristol City Council and WECA totalling £46,860 (2022 £99,840). There are no unfulfilled conditions or contingencies attaching to these grants in 2022-23.

[4] Analysis of expenditure on fundraising

	2023	2022
Fees to payment platforms	303	-
Fee to fundraiser	2,131	-
	<u>2,434</u>	<u>-</u>

Heart of BS13

Notes to the Accounts (cont.)

Year to 31st March 2023

[5] Analysis of expenditure on charitable activities

	Climate action & horticulture 2023	Food security 2023	Total 2023	Total 2022 [see Note 12]
<u>Direct costs:</u>	£	£	£	£
Wages and salaries	111,282	59,161	170,443	219,639
Activities and equipment	38,774	47,226	86,000	56,558
Donation to Entrust project	-	-	-	10,000
Payments to beneficiaries	-	-	-	14,115
Creche and childcare	-	-	-	18
Resources	7,642	3,644	11,286	1,830
Training	1,104	216	1,320	1,338
Professional fees	216	-	216	3,350
Publicity	559	596	1,155	4,386
Recruitment	523	35	558	455
Refreshments	340	8	349	619
Travel expenses	934	217	1,151	378
Volunteer expenses	207	-	207	140
Rent, rates, heat & light	2,234	15,824	18,059	14,720
Depreciation	13,413	-	13,413	22,204
Loss on disposal	-	-	-	14,760
Total Direct Costs	177,227	126,928	304,156	361,159
<u>Support costs:</u>	£	£	£	£
Wages and salaries	53,293	40,482	93,775	94,999
Subscriptions	443	129	571	165
Rent, rates, heat & light	4,391	3,962	8,353	9,916
Cleaning & refuse	49	1,392	1,441	1,092
Telephone	722	435	1,157	1,622
Repairs and renewals	7,217	2,905	10,122	1,625
IT support and software	5,988	4,845	10,833	6,669
Postage and stationery	923	658	1,581	1,976
Insurance	1,710	1,299	3,010	3,024
Consultancy fees	204	1,821	2,025	14,810
Accountancy	1,896	1,440	3,336	540
Fee for Independent Examiner	327	248	575	375
Bank charges	49	38	87	652
Sundry	133	146	278	21
Total Support Costs	77,345	59,799	137,144	137,486
Total Charitable Expenditure	254,572	186,727	441,299	498,645

Support costs are apportioned between the charitable activities according to staff time spent on each activity.

[6] Tangible Fixed Assets

	Equipment £	Improvements to property £	Buildings £	Vehicles* £	Total 2023 £
<u>Cost</u>					
Opening balance	43,671	30,566	116,155	12,108	202,499
Additions	7,519	3,574	30,700	-	41,794
	51,190	34,140	146,856	12,108	244,293
<u>Depreciation</u>					
Opening balance	42,162	2,977	15,116	6,054	66,309
Charge for the year	5,268	1,558	6,587	-	13,413
	47,430	4,535	21,703	6,054	79,722
Net Book Value at 31/03/23:	3,760	29,605	125,153	6,054	164,571
Net Book Value at 31/03/22:	1,509	27,589	101,039	6,054	136,190

* The vehicle purchased in 2021-22 was not actually received until 2022-23, therefore there is only one year's depreciation charged up to 31/03/2023.

Heart of BS13

Notes to the Accounts (cont.)

Year to 31st March 2023

[7] <u>Debtors and prepayments</u>	2023	2022			
	£	£			
Sundry debtors	18,040	6,915			
Prepayments	17,151	8,767			
	<u>35,191</u>	<u>15,681</u>			
[8] <u>Creditors and accruals</u>	2023	2022			
Amounts due within 12 months:	£	£			
Trade creditors	17,351	4,790			
PAYE & National Insurance	3,576	5,488			
Accrued staff holiday pay	3,164	2,358			
Accruals	2,413	675			
Other creditors	2,945	-			
	<u>29,448</u>	<u>13,311</u>			
[9] <u>Movements in funds</u>	Balance at			Transfers	Balance at
(for previous year, see Note 12)	31/03/2022	Income	Expenditure	between	31/03/2023
	£	£	£	funds*	£
<u>Restricted Funds: Revenue</u>				£	
Horticulture (formerly Kitchen Garden Enterprise)	3,014	192,694	(171,099)	(3,574)	21,035
Food Security	7,927	205,820	(169,169)	-	44,578
Climate & environment action	31,190	123,033	(90,053)	(38,220)	25,951
<u>Restricted Funds: Capital</u>					
Restricted Assets Fund	35,151	-	(6,826)	11,093	39,418
Buildings Capital Fund	101,039	-	(6,587)	30,700	125,153
	<u>178,322</u>	<u>521,547</u>	<u>(443,734)</u>	<u>-</u>	<u>256,135</u>
<u>Unrestricted Funds:</u>					
Designated Funds:					
Redundancy Provision	26,000	-	-	(2,279)	23,721
Reserve Fund	15,000	-	-	-	15,000
	<u>41,000</u>	<u>-</u>	<u>-</u>	<u>(2,279)</u>	<u>38,721</u>
<u>General Funds</u>	<u>39,641</u>	<u>1,099</u>	<u>-</u>	<u>2,279</u>	<u>43,019</u>
Total Unrestricted Funds:	<u>80,641</u>	<u>1,099</u>	<u>-</u>	<u>-</u>	<u>81,740</u>
<u>Total Funds:</u>	<u>258,963</u>	<u>522,646</u>	<u>(443,734)</u>	<u>-</u>	<u>337,875</u>

The Horticulture project (formerly Kitchen Garden Enterprise) manages the flower farm, and food waste composting and is aligned with the Climate Action programme.

The Food Security programme supports BS13 households living with food insecurity and poor nutrition.

The Climate & Environment Action programme delivers activities aimed at mitigating the climate and environmental crisis and is aligned with the Horticulture Programme.

The Restricted Assets fund holds the residual restricted value of equipment, improvements to property and vehicles.

The Buildings (formerly Roundhouse now Climate Action Hub) Capital Fund holds the residual restricted value of buildings that the charity has built on the community allotment.

The Redundancy Provision fund exists to provide for the costs of redundancy, should the charity be forced to close.

These are calculated as the statutory notice and redundancy payments that would be due to current staff.

The Reserve fund exists to maintain an appropriate level of reserves in line with the charity's Reserves Policy.

* Reasons for transfers between funds:

The value of fixed assets purchased during the year is transferred from the respective restricted funds to separate them from the cash funds held.

The Redundancy Provision was recalculated based on current staff, and the difference transferred back to General Funds.

Heart of BS13

Notes to the Accounts (cont.)

Year to 31st March 2023

[10] Payments to trustees and related party transactions

The trustees received no remuneration or expenses payments during the year (2022 nil).
Two trustees made donations totalling £1,060 to the charity (2022 £600 from one trustee).
There were no other related party transactions during the year.

[11] <u>Staff costs</u>	2022	2022
	£	£
Wages and salaries	242,851	286,353
Employer's National Insurance	16,071	21,285
Employer pension contributions	5,297	7,001
	<u>264,218</u>	<u>314,639</u>

The average number of staff employed during the year was 13 (2022: 9) and the average full time equivalent number of posts was 8 (2022: 7). No employee earned over £60,000 per annum during the year.

The key management personnel of the charity comprise the trustees and the Executive Director. The total employee benefits paid to the key management personnel during the year was £51,005 (2022 £50,500).

[12] Detailed comparison with previous year

<u>Statement of Financial Activities 2021-22</u> <i>[restated to be consistent with analysis for 2022-23]</i>	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Income			
Donations	14,759	100	14,859
Charitable activities	493,457	4,289	497,746
Investments	-	47	47
Total Income	508,216	4,436	512,652
Expenditure			
<i>Charitable activities:</i>			
Climate action & horticulture	276,885	375	277,260
Food security	221,386	-	221,386
Total charitable activities	498,270	375	498,645
Total Expenditure	498,270	375	498,645
Net Income / (Expenditure)	9,946	4,061	14,007
Transfers between funds	-	-	-
Net Movement in Funds	9,946	4,061	14,007
Total funds brought forward	171,397	73,559	244,956
Total funds carried forward	181,343	77,620	258,963

Analysis of expenditure on charitable activities 2021-22

[restated to be consistent with analysis for 2022-23]

	Climate action & horticulture £	Food security £	Total 2022 £
<u>Direct costs:</u>			
Wages and salaries	112,497	107,142	219,639
Activities and equipment	31,057	22,151	53,208
Donation to Entrust project	10,000	-	10,000
Payments to beneficiaries	12,805	1,310	14,115
Creche and childcare	18	-	18
Resources	1,525	305	1,830
Training	932	406	1,338
Professional fees	2,089	1,261	3,350
Publicity	2,716	1,669	4,386
Recruitment	376	80	455
Refreshments	573	46	619
Travel expenses	357	21	378
Volunteer expenses	75	65	140

Heart of BS13
Notes to the Accounts (cont.)
Year to 31st March 2023

[12] Detailed comparison with previous year (continued)
Analysis of expenditure on charitable activities 2021-22 (continued)
[restated to be consistent with analysis for 2022-23]

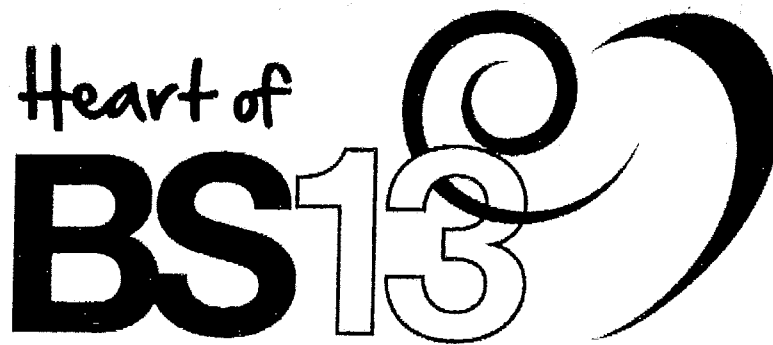
	Climate action & horticulture £	Food security £	Total 2021 £
Rent, rates, heat & light	2,642	12,078	14,720
Depreciation	22,204	-	22,204
Loss on disposal	14,760	-	14,760
Total Direct Costs	214,625	146,534	361,159
<u>Support costs:</u>	£	£	£
Wages and salaries	45,541	49,459	94,999
Subscriptions	90	75	165
Rent, rates, heat & light	1,655	8,261	9,916
Cleaning & refuse	180	913	1,092
Telephone	981	641	1,622
Repairs and renewals	848	777	1,625
IT support and software	3,462	3,207	6,669
Postage and stationery	970	1,006	1,976
Insurance	1,499	1,526	3,024
Consultancy fees	6,701	8,109	14,810
Accountancy	167	373	540
Fee for Independent Examiner	116	259	375
Bank charges	413	239	652
Sundry	13	8	21
Total Support Costs	62,635	74,851	137,486
Total Charitable Expenditure	277,260	221,386	498,645

<u>Movements in funds 2021-22</u>	Balance at 31/03/2021 £	Income £	Expenditure between funds £	Transfers £	Balance at 31/03/2022 £
<u>Restricted Funds: Revenue</u>					
Kitchen Garden Enterprise	14,988	159,799	(156,951)	(14,823)	3,014
Food Security	26,710	210,216	(213,872)	(15,126)	7,927
Positive Minds	12,763	-	(12,763)	-	-
Climate & environment action	50,835	138,201	(80,741)	(77,105)	31,190
<u>Restricted Funds: Capital</u>					
Restricted Assets Fund	36,848	-	(31,646)	29,949	35,151
Roundhouse Capital Fund	29,253	-	(5,318)	77,105	101,039
Total Restricted Funds:	171,397	508,216	(501,291)	-	178,322
<u>Unrestricted Funds:</u>					
<u>Designated Funds:</u>					
Redundancy Provision	53,092	-	-	(27,092)	26,000
Reserve Fund	10,000	-	-	5,000	15,000
Total Designated Funds:	63,092	-	-	(22,092)	41,000
<u>General Funds</u>	10,467	4,436	2,646	22,092	39,641
Total Unrestricted Funds:	73,559	4,436	2,646	-	80,641
Total Funds:	244,956	512,652	(498,645)	-	258,963

Heart of BS13 Ltd

England & Wales - Charity number 1098338

Accounts



Trustees' Report
and
Financial Statements
for the year ended
31st March 2022

Charity Number 1098338
Company Number 03845230

Trustees' Annual Report

The Trustees present their Annual Report and Financial Statements of Heart of BS13 for the year ended 31st March 2022.

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3. Objects and Activities
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8. Independent Examiner's Report
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10. Balance Sheet
11. Notes to the Accounts

Reference and Administrative Information

Charity name:	Heart of BS13 Ltd
Charity Registration Number:	1098338
Company Registration Number:	03845230
Registered Office and Operational Address:	The Gatehouse Centre, Hareclive Road, Hartcliffe, Bristol BS13 9JN

Trustees 2021-22

David Croom - Chair

Steven Gibson

Hannah Shephard-Lewis (appointed 21st January 2022)

Tim Peacock - Treasurer

Phil Haughton

Rachael Marsh (resigned 17th March 2022)

Structure, Governance & Management

Governing Document

The organisation is a registered charity and a company limited by guarantee. Founded as an unincorporated association called Hartcliffe Health and Environmental Action Group in 1990, it was incorporated on 21st September 1999 and registered as a charity on 3rd July 2003. The company was established under a Memorandum of Association (amended on 29th November 2002), which established the objects and powers of the company, and is governed under its Articles of Association.

Following a Special Resolution of the members, the charity changed its name to Heart of BS13 Ltd on 4th October 2019.

The trustees of the Charity, who are also the Directors of the Company for the purposes of Company Law, exercise all the powers of the Charity and Company. During the year, the Trustees delegated responsibility for the day to day running of the charity to the Executive Director, Georgina Perry.

Recruitment and Appointment of Trustees

All Trustees were nominated, seconded and appointed at an AGM. Anyone living, working or studying in the area of benefit may stand for election as a trustee.

Objects and Activities

Charitable Objects

To preserve and protect health and to educate the public about the environment in Hartcliffe and the surrounding area.

Our Vision

To reduce health inequality in BS13.

Our Mission

To align entrepreneurship and social purpose to challenge the structural inequalities that lead to poor health outcomes in BS13.

How our activities deliver public benefit

The Trustees have had regard to the Charity Commission's guidance on public benefit and endeavour to implement them in all the charity's work. All our activities are open to any local people who wish to improve their health and well-being. The numerous benefits of our services are outlined below.

Strategic Aims of the charity

- To deliver our work across four integrated programmes, ensuring that pathways to improved mental and physical health can be found across each one.
- To place volunteering, accredited training and employment opportunities at the heart of our delivery.
- To deliver work that has a clear, measurable and positive impact on the health and wellbeing of the BS13 community.

Our Values

In all our work we value:

- Actions to redress health inequalities.
- An integrated approach to health, wellbeing and environment.
- Everyone's right to access fair-priced healthy food.
- An environmentally sustainable approach.
- Commitment to ongoing sustainable regeneration.
- A Community Development approach throughout our work.
- Commitment to equalities.

Volunteers

Volunteers have had a variety of roles in the organisation including directors, service providers and advisors.

Partnership Working

We believe that working with a range of statutory and voluntary sector organisations is central to developing high quality and sustainable services for this area. We work with many organisations, including:

Bristol City Council (Public Health, Allotments, Neighbourhoods and Communities); Local GPs, health visitors and social workers; Hartcliffe & Withywood Community Partnership; Community Access Support Service; Hartcliffe and Withywood Ventures; Hawkspring; Knowle West Health Association; Knowle West Health Park; Bristol Mind; Job Centre Plus; Domestic abuse services; Secondary mental health services; Children's Centres.

Achievements and Performance

This financial year has seen Heart of BS13 consolidate the work that was begun during the pandemic. Our focus is now entirely on the intersection between vocational learning, health improvement and environmental justice and we have launched two social enterprises to support our objectives.

From June 2021 onwards we formally launched our food programme, using the data from our pandemic food response to understand what people in the community want and need from us and tailoring outreach and support accordingly. We have been running a range of engagement initiatives that include the Slow Cooker Project, fundraising for and designing our new e-cargo bike shop, and holiday play initiatives for children under 11 and activity sessions for teenagers during the easter, half-term and long summer holidays that combine fun activities with delicious food options.

In recognition of the fact that many in the community require ongoing support to tackle food poverty, we produce high quality, chef-prepared frozen meals that we sell across the city of Bristol to customers who recognise the injustices of food poverty and want to use their purchasing power to support struggling households. Any profits go towards running our Food Service plus a range of projects that enable families to cook well for less money. The food service supports up to 30 households with 200 free meals every week. People are able to use the service for between 8-12 weeks and we are seeing an increased demand as the cost of energy and food increases.

In February 2022 we signed the lease on a new joint venture between Heart of BS13 and Windmill Hill City Farm. Our new site, Hartcliffe City Farm is now under development, and we have located our cut flower, organic composting enterprises and horticulture engagement activities there. The team running and developing the work at the farm will be supported by our Stepping Up team and community volunteers who are the beating heart of our horticulture programme. We have 65 people who come to the gardens as volunteers throughout the spring, summer, and autumn. They work with our garden leads, getting involved in the closed loop composting system that we have been piloting and helping with the numerous tasks that are required to keep the gardens looking beautiful.

Participants and volunteers engage with Heart of BS13 for a variety of reasons, and over the past year at least 30 people have been referred via General Practice or specialist organisations into our green social prescribing project when they need additional help and support to deal with social isolation and poor mental health.

The past 12 months have seen the beginning of our climate action work, engaging with over 1,000 people from the BS13 community to understand what they know and want to know about the climate and biodiversity emergency as well to document and facilitate the future actions they wish to undertake. Our engagement process was driven by creativity, commissioning a selection of musicians, performance artists and creators who worked with young people (between the ages of 7-24) in BS13.

Through this coproduction process, the BS13 community have produced their own climate action plan and short film identifying key priorities which will help deliver Bristol's 2030 carbon neutral ambition whilst also improving the quality of life for local residents. Alongside this we have re-designed one our much-loved community

spaces to become the Heart of BS13 climate action hub – a fully disability accessible, landscaped amphitheatre, pathway and field kitchen that will become the focal point for climate activity learning and activity in BS13.

All that remains is to thank the Heart of BS13 team, volunteers and Board of Trustees for their exceptional work this year, and we look forward to seeing what the coming 12 months brings for our organisation.

Financial Review

The Charity's financial situation has remained stable during the year. Income closely matched expenditure, with a small surplus of £4,061 on Unrestricted Funds. With adequate reserves and budgeted expenditure kept within the available funds, the trustees consider that the charity is a going concern.

Principal Funding Sources

During the year, the charity received grants totalling £475,401 (2021 £475,401); these included £79,681 from Bristol City Council (2021 £158,056), £145,152 from Big Lottery (2021 £144,015), £30,794 from the Climate Action Fund (2021 £30,022), £17,500 from the John James Foundation (2021 £10,000), £37,200 from Quartet (2021 £27,750), £69,456 from Enovert (2021 nil), £10,000 from Merchant Venturers (2021 nil), £13,000 from Power to Change (2021 nil), £10,000 from RSA Climate Change (2021 nil), £12,500 from Wesport (2021 £1,512), £10,000 from BNSSG Vaccinations (2021 nil), and £12,933 from the Energy Savings Trust (2021 nil).

Reserves Policy

The trustees have established a policy whereby the unrestricted funds should be between 3 and 6 months of resources expended, which roughly equates to between £75,000 and £150,000. At the balance sheet date free reserves amounted to £80,641 (2021 £73,559). This figure is below the target level; however two designated reserve funds have been set up: one is a General Reserve fund (£15,000 at the balance sheet date [2021 £10,000]), and the other is a Redundancy Fund (£26,000 at the balance sheet date [2021 53,092]) which is sufficient to meet statutory redundancy and staff notice payments.

Statement of Responsibilities of the Trustees

Trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the net income or expenditure, of the charitable company for the year. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

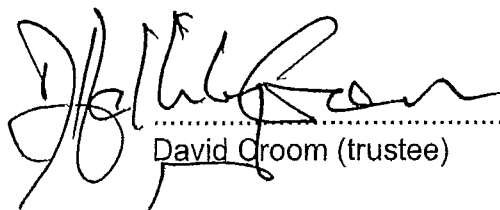
The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006.

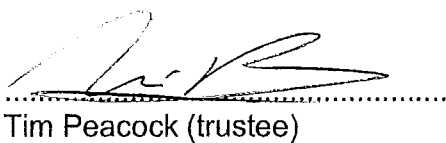
The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees confirm that to the best of their knowledge there is no information relevant to the Independent Examination of which the Examiners are unaware.

The trustees also confirm that they have taken all necessary steps to ensure that they themselves are aware of all relevant financial information and that this information has been communicated to the Examiners.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The total number of such guarantees at 31st March 2021 was 6 (2020 - 6). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Approved by the trustees on 1st September 2022 and signed on their behalf by:


.....
David Groom (trustee)


.....
Tim Peacock (trustee)

Independent examiner's report to the trustees of Heart of BS13

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2022.

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 the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), 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.

Dick Maule FCA

5th September 2022

Dick Maule FCA
3 Penlee View Terrace
Penzance TR18 4HZ

Heart of BS13

Statement of Financial Activities (incorporating Income & Expenditure Account)

Year to 31st March 2022

	Notes	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £ [see Note 12]
Income					
Donations	[2]	14,759	100	14,859	34,313
Charitable activities	[3]	493,457	4,289	497,746	492,999
Investments		-	47	47	254
Total Income		508,216	4,436	512,652	527,566
Expenditure					
Fundraising costs	[4]	-	-	-	40
<i>Charitable activities:</i>					
Climate & environmental action		85,966	58	86,024	30,128
Food and nutrition		404,791	317	405,108	377,089
Mental health		7,513	-	7,513	71,272
Physical health		-	-	-	-
Total charitable activities	[5]	498,270	375	498,645	478,490
Total Expenditure		498,270	375	498,645	478,530
Net Income / (Expenditure)		9,946	4,061	14,007	49,036
Transfers between funds		-	-	-	-
Net Movement in Funds		9,946	4,061	14,007	49,036
Total funds brought forward		171,397	73,559	244,956	195,921
Total funds carried forward		181,343	77,620	258,963	244,956

Heart of BS13
Balance Sheet
As at 31st March 2022

Company no: 03845230

	Notes	2022 £	2021 £
Fixed Assets	[6]	136,190	66,101
Current Assets			
Cash at bank and on hand		117,935	188,064
Debtors and prepayments	[7]	15,681	4,734
Stock for resale		2,467	884
		<u>136,084</u>	<u>193,683</u>
Current Liabilities			
Creditors and accruals	[8]	13,311	14,827
Net Current Assets		<u>122,773</u>	<u>178,855</u>
Net Assets		258,963	244,956
Statement of funds			
Unrestricted funds:			
General funds	[9]	39,641	10,467
Designated funds	[9]	41,000	63,092
Restricted funds	[9]	<u>178,322</u>	<u>171,397</u>
		258,963	244,956

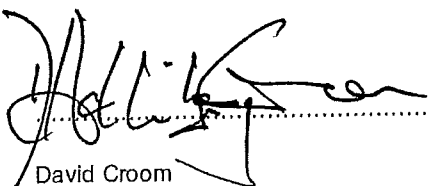
The company is exempt from the requirements relating to preparing audited accounts in accordance with Section 477 of the Companies Act 2006.

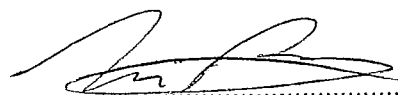
The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

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 accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board of Trustees on 1st September 2022
and signed on its behalf by


David Croom
Trustee


Tim Peacock
Trustee

Heart of BS13
Notes to the Accounts
Year to 31st March 2022

[1] Principal Accounting Policies

The principal accounting policies adopted in the preparation of the financial statements are set out below.

- (a) Basis of preparation
The financial statements have been prepared in accordance with the 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) 2nd edition and the Charities Act 2011 and the Companies Act 2006.
Heart of BS13 meets the definition of a public benefit entity under FRS 102.
Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).
- (b) Preparation of the accounts on a going concern basis
The charity's general funds remained in surplus throughout the year, and there are adequate designated funds to cover any unexpected drop in funding. Budgeted expenditure is planned each year within available funds. Therefore the trustees are satisfied that the charity is a going concern on an ongoing basis.
- (c) Income
Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.
Income from 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.
Income received in advance of activities is deferred until the criteria for income recognition have been met (see Note 8).
- (d) Donated services and facilities
Donated professional services and facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity is probable and that economic benefit can be measured reliably. There were no such donations during the year in question. In accordance with the Charities SORP (FRS 102), the general volunteer time of trustees and volunteers is not recognised with any monetary value.
- (e) Interest receivable
Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.
- (f) Fund Accounting
[i] Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
[ii] Designated funds are unrestricted funds set aside by the Management Committee for particular purposes.
[iii] Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.
- (g) Expenditure
Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. The charity is not registered for Value Added Tax, therefore all expenditure is expressed inclusive of VAT. Expenditure is classified under the following activity headings:
[i] Costs of raising funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes. There were no such costs during the year in question.
[ii] Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities, and those costs of an indirect nature necessary to support them.
[iii] Other expenditure represents those items not falling into any other heading. There were no such costs during the year in question.
- (h) Allocation of support costs
Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. These include office costs, finance, personnel, payroll and governance costs which support the charity's charitable activities.
- (i) Fixed Assets
Tangible fixed assets are written off over the expected useful life of the asset, at 50% per annum on the straight line method. However, for buildings and improvements to property, this is at 5% on the reducing balance method. Individual items costing less than £1,000 are not treated as fixed assets.
- (j) Taxation
The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.
- (k) Debtors
Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

Heart of BS13

Notes to the Accounts (cont.)

Year to 31st March 2022

(l) 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.

(m) Creditors

Creditors 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 are normally recognised at their settlement amount after allowing for any trade discounts due.

(n) 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] <u>Income from donations</u>	2022			2021		
	Restricted £	Unrestricted £	Total	Restricted £	Unrestricted £	Total
Individual donations	14,759	100	14,859	31,019	146	31,165
Corporate donations	-	-	-	3,148	-	3,148
	<u>14,759</u>	<u>100</u>	<u>14,859</u>	<u>34,167</u>	<u>146</u>	<u>34,313</u>

[3] <u>Income from charitable activities</u>	2022			2021		
	Restricted £	Unrestricted £	Total	Restricted £	Unrestricted £	Total
Government grants	99,840	-	99,840	191,056	-	191,056
Other grants	318,926	4,289	323,215	271,845	12,500	284,345
Activities income	699	-	699	1,930	-	1,930
Sales of allotment produce	73,992	-	73,992	14,568	-	14,568
Sundry income	-	-	-	1,100	-	1,100
	<u>493,457</u>	<u>4,289</u>	<u>497,746</u>	<u>480,499</u>	<u>12,500</u>	<u>492,999</u>

The charity receives government grants, defined as funding from Bristol City Council and the NHS, to support its work promoting physical and mental health and nutrition. The total value of such grants in the period ending 31 March 2022 was £99,840 (2021 £157,556). There are no unfulfilled conditions or contingencies attaching to these grants in 2021-22

[4] Analysis of expenditure on fundraising

	2022	2021
Fees to payment platforms	-	40
	<u>-</u>	<u>40</u>

[5] Analysis of expenditure on charitable activities

	Climate & environment action 2022	Food and nutrition 2022	Mental health 2022	Total 2022	Total 2021
	£	£	£	£	£
<u>Direct costs:</u>					[see Note 12]
Wages and salaries	21,432	191,758	6,449	219,639	202,363
Activities and equipment	11,625	41,582	-	53,208	90,542
Donation to Entrust project	10,000	-	-	10,000	-
Payments to beneficiaries	12,805	1,310	-	14,115	21,508
Creche and childcare	-	18	-	18	56
Resources	4	1,825	-	1,830	3,268
Training	189	1,150	-	1,338	3,123
Professional fees	1,873	1,252	225	3,350	14,612
Publicity	25	4,361	-	4,386	6,277
Recruitment	201	254	-	455	193
Refreshments	64	556	-	619	35
Travel expenses	140	237	-	378	499
Volunteer expenses	50	85	5	140	844
Rent, rates, heat & light	1,079	13,340	301	14,720	8,375
Depreciation	5,318	16,886	-	22,204	10,935
Loss on disposal	-	14,760	-	14,760	-
Total Direct Costs	64,805	289,374	6,980	361,159	362,628

Heart of BS13
Notes to the Accounts (cont.)
Year to 31st March 2022

[5] Analysis of expenditure on charitable activities (continued)

	Climate & environment action 2022	Food and nutrition 2022	Mental health 2022	Total 2022	Total 2021 [see Note 12]
	£	£	£	£	£
Support costs:					
Wages and salaries	12,771	81,864	364	94,999	71,169
Subscriptions	-	165	-	165	347
Rent, rates, heat & light	234	9,567	115	9,916	15,916
Cleaning & refuse	3	1,089	-	1,092	1,098
Telephone	194	1,374	54	1,622	2,169
Repairs and renewals	260	1,365	-	1,625	5,676
IT support and software	894	5,774	-	6,669	6,132
Postage and stationery	233	1,743	-	1,976	2,560
Insurance	567	2,458	-	3,024	2,676
Consultancy fees	5,901	8,909	-	14,810	2,535
Accountancy	84	456	-	540	242
Marketing	-	-	-	-	4,525
Fee for Independent Examiner	58	317	-	375	375
Bank charges	19	633	-	652	404
Sundry	1	20	-	21	40
Total Support Costs	21,219	115,734	533	137,486	115,863
Total Charitable Expenditure	86,024	405,108	7,513	498,645	478,490

Support costs are apportioned between the charitable activities according to staff time spent on each activity.

[6] Tangible Fixed Assets

	Equipment	Improvements to property	Roundhouse	Vehicles	Total 2022	Total 2021 [see Note 12]
	£	£	£	£	£	£
Cost						
Opening balance	40,653	32,959	39,051	-	112,662	81,179
Additions	3,018	14,823	77,105	12,108	107,054	31,483
Disposals	-	(17,216)	-	-	(17,216)	-
	43,671	30,566	116,155	12,108	202,499	112,662
Depreciation						
Opening balance	32,782	3,981	9,798	-	46,561	35,626
Charge for the year	9,380	1,452	5,318	6,054	22,204	10,935
Eliminated on disposals	-	(2,456)	-	-	(2,456)	-
	42,162	2,977	15,116	6,054	66,309	46,561
Net Book Value at 31/03/22:	1,509	27,589	101,039	6,054	136,190	66,101

[7] Debtors and prepayments

	2022	2021
	£	£
Sundry debtors	6,915	1,667
Prepayments	8,767	3,067
	15,681	4,734

[8] Creditors and accruals

	2022	2021
	£	£
Amounts due within 12 months:		
Trade creditors	4,790	4,905
PAYE & National Insurance	5,488	-
Accrued staff holiday pay	2,358	8,872
Accruals	675	1,050
	13,311	14,827

Heart of BS13
Notes to the Accounts (cont.)
Year to 31st March 2022

[9] <u>Movements in funds</u> (for previous year, see Note 11)	Balance at 31/03/2021	Income	Expenditure between Transfers	Balance at 31/03/2022	
	£	£	£	£	
<u>Restricted Funds: Revenue</u>					
Kitchen Garden Enterprise	14,988	159,799	(156,951)	3,014	
Food Security	26,710	210,216	(213,872)	7,927	
Positive Minds	12,763	-	(12,763)	-	
Climate & environment action	50,835	138,201	(80,741)	31,190	
<u>Restricted Funds: Capital</u>					
Restricted Assets Fund	36,848	-	(31,646)	35,151	
Roundhouse Capital Fund	29,253	-	(5,318)	101,039	
Total Restricted Funds:	171,397	508,216	(501,291)	178,322	
<u>Unrestricted Funds:</u>					
<u>Designated Funds:</u>					
Redundancy Provision	53,092	-	-	(27,092)	26,000
Reserve Fund	10,000	-	-	5,000	15,000
Total Designated Funds:	63,092	-	-	(22,092)	41,000
<u>General Funds</u>	10,467	4,436	2,646	22,092	39,641
Total Unrestricted Funds:	73,559	4,436	2,646	-	80,641
Total Funds:	244,956	512,652	(498,645)	-	258,963

Net expenditure on General Funds is negative due to a decrease in the accrued staff holiday pay (see Note 8).
The Kitchen Garden Enterprise fund manages an allotment, helps people to grow their own food and promotes healthy eating.

The Food Security project promotes healthy eating and supplies healthy organic food to local residents. This includes emergency food relief during the pandemic.

The Positive Minds project supported people with mental and emotional problems through a range of activities.

The Climate & Environment Action project concerns activities aimed at mitigating climate change and other environmental problems.

The Restricted Assets fund holds the residual restricted value of equipment, improvements to property and vehicles.

The value of fixed assets purchased is transferred from the respective restricted funds to separate them from the cash funds held.

The Roundhouse capital fund holds the residual restricted value of a roundhouse that the charity built on the community allotment.

The Redundancy Provision fund exists to provide for the costs of redundancy, should the charity be forced to close.

These are calculated as the statutory redundancy payments that would be due to current staff.

The Reserve fund exists to maintain an appropriate level of reserves in line with the charity's Reserves Policy.

[10] Payments to trustees and related party transactions

The trustees received no remuneration or expenses payments during the year (2021 nil).

One trustee made a donation of £600 to the charity (2021 nil).

There were no other related party transactions during the year.

[11] <u>Staff costs</u>	2022	2021
	£	£
Wages and salaries	286,353	249,414
Employer's National Insurance	21,285	15,623
Employer pension contributions	7,001	8,495
	314,639	273,532

The average number of staff employed during the year was 9 (2021: 16) and the average full time equivalent number of posts was 7 (2021: 10). No employee earned over £60,000 per annum during the year.

The key management personnel of the charity comprise the trustees and the Executive Director. The total employee benefits paid to the key management personnel during the year was £50,500 (2021 £38,596).

Heart of BS13
Notes to the Accounts (cont.)
Year to 31st March 2022

[12] Detailed comparison with previous year

<u>Statement of Financial Activities 2020-21</u>		Restricted funds	Unrestricted funds	Total funds
	Notes	2021	2021	2021
		£	£	£
Income				
Donations	[2]	34,167	146	34,313
Charitable activities	[3]	480,499	12,500	492,999
Investments		-	254	254
Total Income		514,666	12,900	527,566
Expenditure				
Fundraising costs	[4]	40	-	40
<i>Charitable activities:</i>				
Climate & environmental action		30,091	38	30,128
Food and nutrition		376,819	270	377,089
Mental health		71,205	67	71,272
Physical health		-	-	-
Total charitable activities	[5]	478,115	375	478,490
Total Expenditure		478,155	375	478,530
Net Income / (Expenditure)		36,510	12,525	49,036
Transfers between funds		-	-	-
Net Movement In Funds		36,510	12,525	49,036
Total funds brought forward		122,386	73,534	195,921
Total funds carried forward		158,897	86,059	244,956

Analysis of expenditure on charitable activities 2020-21

	Food and nutrition	Mental health	Physical health	Total 2021
	£	£	£	£
<u>Direct costs:</u>				
Wages and salaries	15,487	137,445	49,431	202,363
Activities and equipment	2,443	87,965	134	90,542
Payments to beneficiaries	-	21,508	-	21,508
Creche and childcare	-	56	-	56
Resources	11	3,257	-	3,268
Training	140	2,729	253	3,123
Professional fees	5	14,598	9	14,612
Publicity	164	5,739	373	6,277
Recruitment	-	144	48	193
Refreshments	1	33	1	35
Travel expenses	1	496	2	499
Volunteer expenses	-	844	-	844
Rent, rates, heat & light	-	8,375	-	8,375
Depreciation	-	10,935	-	10,935
Total Direct Costs	18,253	294,124	50,251	362,628
<u>Support costs:</u>				
Wages and salaries	8,335	50,575	12,258	71,169
Subscriptions	26	251	70	347
Rent, rates, heat & light	455	12,620	2,841	15,916
Cleaning	7	1,076	16	1,098
Telephone	190	1,374	605	2,169
Repairs and renewals	443	4,008	1,224	5,676
IT support and software	658	4,541	933	6,132

Heart of BS13
Notes to the Accounts (cont.)
Year to 31st March 2022

[12] Detailed comparison with previous year (continued)

Analysis of expenditure on charitable activities 2020-21 (continued)

	Food and nutrition £	Mental health £	Physical health £	Total 2021 £
Postage and stationery	203	2,003	354	2,560
Insurance	244	1,761	671	2,676
Consultancy fees	789	642	1,104	2,535
Accountancy	24	174	43	242
Marketing	458	3,247	821	4,525
Fee for Independent Examination	38	270	67	375
Bank charges	8	384	13	404
Sundry	-	40	-	40
Total Support Costs	11,876	82,965	21,022	115,863
Total Charitable Expenditure	30,128	377,089	71,272	478,490

Tangible Fixed Assets 2020-21

	Equipment £	Improvements to property £	Roundhouse £	Totals £
<u>Cost</u>				
Opening balance	24,912	17,216	39,051	81,179
Additions	15,741	15,743	-	31,483
	40,653	32,959	39,051	112,662
<u>Depreciation</u>				
Opening balance	24,912	2,456	8,258	35,626
Charge for the year	7,870	1,525	1,540	10,935
	32,782	3,981	9,798	46,561
Net Book Value at 31/03/21:	7,871	28,978	29,253	66,101

Movements in funds 2020-21

	Balance at 31/03/2020 £	Income £	Expenditure £	Transfers between funds £	Balance at 31/03/2021 £
<u>Restricted Funds: Revenue</u>					
Physical activities	1,859	-	(1,859)	-	-
Kitchen Garden Enterprise	13,329	133,699	(116,299)	(15,741)	14,988
Community cooking project	5,942	-	(5,942)	-	-
Food Security	31,535	252,934	(242,017)	(15,743)	26,710
Positive Minds	21,233	59,210	(67,679)	-	12,763
Climate & environment action	2,935	76,324	(28,424)	-	50,835
<u>Restricted Funds: Capital</u>					
Restricted Assets Fund	14,760	-	(9,395)	31,483	36,848
Roundhouse Capital Fund	30,793	-	(1,540)	-	29,253
Total Restricted Funds:	122,386	522,166	(473,155)	-	171,397
<u>Unrestricted Funds:</u>					
<u>Designated Funds:</u>					
Redundancy Provision	53,092	-	-	-	53,092
Reserve Fund	10,000	-	-	-	10,000
Total Designated Funds:	63,092	-	-	-	63,092
<u>General Funds</u>	10,442	5,400	(5,375)	-	10,467
Total Unrestricted Funds:	73,534	5,400	(5,375)	-	73,559
Total Funds:	195,921	527,566	(478,530)	-	244,956

Heart of BS13 Ltd

England & Wales - Charity number 1098338

Accounts



Trustees' Report
and
Financial Statements
for the year ended
31st March 2021

Charity Number 1098338
Company Number 03845230

Trustees' Annual Report

The Trustees present their Annual Report and Financial Statements of Heart of BS13 for the year ended 31st March 2021.

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3. Structure, Governance and Management
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11. Notes to the Accounts

Reference and Administrative Information

Charity name:	Heart of BS13 Ltd
Charity Registration Number:	1098338
Company Registration Number:	03845230
Registered Office and Operational Address:	The Gatehouse Centre, Hareclive Road, Hartcliffe, Bristol BS13 9JN

Trustees 2020-21

David Croom - Chair

Steven Gibson

Rachael Marsh

Hannah Shephard-Lewis (appointed 28th May 2020)

Tim Peacock (appointed 28th May 2020)

Phil Haughton (appointed 21st January 2021)

Ben Barnes (appointed 28th May 2020, resigned 2nd November 2020)

Matilda Noel (resigned 28th May 2020)

Stephen Swinford (resigned 15th September 2020)

Matthew Andrew (resigned 4th May 2020)

Structure, Governance & Management

Governing Document

The organisation is a registered charity and a company limited by guarantee. Founded as an unincorporated association called Hartcliffe Health and Environmental Action Group in 1990, it was incorporated on 21st September 1999 and registered as a charity on 3rd July 2003. The company was established under a Memorandum of Association (amended on 29th November 2002), which established the objects and powers of the company, and is governed under its Articles of Association.

Following a Special Resolution of the members, the charity changed its name to Heart of BS13 Ltd on 4th October 2019.

The trustees of the Charity, who are also the Directors of the Company for the purposes of Company Law, exercise all the powers of the Charity and Company. During the year, the Trustees delegated responsibility for the day to day running of the charity to the Executive Director, Georgina Perry.

Recruitment and Appointment of Trustees

All Trustees were nominated, seconded and appointed at an AGM. Anyone living, working or studying in the area of benefit may stand for election as a trustee.

Objects and Activities

Charitable Objects

To preserve and protect health and to educate the public about the environment in Hartcliffe and the surrounding area.

Our Vision

To reduce health inequality in BS13.

Our Mission

To align entrepreneurship and social purpose to challenge the structural inequalities that lead to poor health outcomes in BS13.

How our activities deliver public benefit

The Trustees have had regard to the Charity Commission's guidance on public benefit and endeavour to implement them in all the charity's work. All our activities are open to any local people who wish to improve their health and well-being. The numerous benefits of our services are outlined below.

Strategic Aims of the charity

- To deliver our work across four integrated programmes, ensuring that pathways to improved mental and physical health can be found across each one.
- To place volunteering, accredited training and employment opportunities at the heart of our delivery.
- To deliver work that has a clear, measurable and positive impact on the health and wellbeing of the BS13 community.

Our Values

In all our work we value:

- Actions to redress health inequalities.
- An integrated approach to health, wellbeing and environment.
- Everyone's right to access fair-priced healthy food.
- An environmentally sustainable approach.
- Commitment to ongoing sustainable regeneration.
- A Community Development approach throughout our work.
- Commitment to equalities.

Volunteers

Volunteers have had a variety of roles in the organisation including directors, service providers and advisors.

Partnership Working

We believe that working with a range of statutory and voluntary sector organisations is central to developing high quality and sustainable services for this area. We work with many organisations, including:

Bristol City Council (Public Health, Allotments, Neighbourhoods and Communities); Local GPs, health visitors and social workers; Hartcliffe & Withywood Community Partnership; Community Access Support Service; Hartcliffe and Withywood Ventures; Hawkspring; Knowle West Health Association; Knowle West Health Park; Bristol Mind; Job Centre Plus; Domestic abuse services; Secondary mental health services; Children's Centres.

Achievements and Performance

2020 will go down in history as one of the most challenging that the world has ever experienced. The pandemic has touched the entire population, and it has been particularly difficult for communities already struggling due to years of austerity and inequality. For Heart of BS13 it has brought both change and opportunity. As the nation went into lockdown at the end of March, we took rapid decisions on the programmes we would keep open and those we would have to close temporarily.

Our counselling service Positive Minds was able to continue via telephone. Although our staff missed seeing their clients face to face, their work has proved invaluable for people struggling with reduced social contact, Covid anxiety and the general impact of the pandemic on their finances and mental health.

Our Kitchen Garden Enterprise went from strength to strength and, thanks to the amazing weather and consistent support from a handful of dedicated volunteers who were able to work at safe social distances, they launched their website sales of flowers and veg from May 2020 onwards. The KGE was also able to employ a new market gardener with funding from Power to Change Community Business Trade Up and revenue generated through sales.

We took the decision to close our community cooking courses to the public in April 2020 and instead, re-design our kitchens to become an emergency food response hub for BS13. With grants from the Communities Fund, CAF bank and Quartet, and ingredients from Fareshare, Morrisons and the Kitchen Garden we cooked and sent out 30,000 meals to over 400 households throughout the financial year.

Winter Fuel and food grants became available to the BS13 community in January 2021 via Bristol City Council, and we were able to distribute £27k to people we knew to be struggling as they were using our food response.

In July 2020 we were excited to become one of six climate action partners across Bristol, charged with bringing the climate science conversation to BS13. The work is funded by the Communities Fund, with Bristol Green Capital providing the learning, resources and technical input we need to broaden our understanding. We will be putting children and young people at the front and centre of this programme because it is their future that will be most impacted by the climate and environmental changes affecting our planet.

In 2020 the opportunity was announced by Bristol City Council to bid for the asset transfer of Hartcliffe Farm. This is a large, 30-acre site on the outskirts of BS13 that has for a number of years been neglected and under-invested. Heart of BS13 and Windmill Hill City Farm have joined forces and were successful in becoming the preferred provider to take over the lease of the Farm in the late summer of 2021. There is much work to do to bring the site back to glory, and our plan is thoughtful and ambitious, taking firmly into account our responsibility to develop a low-carbon and environmentally sympathetic City Farm that is fit for the 21st Century.

It remains for me to thank our board members who between them have provided the stability and foresight required for the good governance of Heart of BS13. We look forward to 2021/22 with cautious optimism. This will not be an easy year. Transition and innovation are always challenging and in the Farm we are taking on a large

asset that we intend to steward carefully for the whole community. With careful planning, interest from across the City and donor and community support we look forward to what the coming year will bring.

Financial Review

The Charity's financial situation has remained stable during the year. Income and expenditure increased substantially during the year, partly due to emergency pandemic funding for food relief.

Principal Funding Sources

During the year, the charity received grants totalling £475,401 (2020 £249,154); these included £158,056 from Bristol City Council (2020 £132,824), £144,015 from Big Lottery (2020 £47,674), £30,022 from the Climate Action Fund (2020 nil), £10,750 from the School for Social Enterprise (2020 nil), £7,500 from the Henry Smith Charity (2020 £30,000), £10,000 from the John James Foundation (2020 nil) and £27,750 from Quartet (2020 £5,000).

Reserves Policy

The trustees have established a policy whereby the unrestricted funds should be between 3 and 6 months of resources expended, which roughly equates to between £75,000 and £150,000. At the balance sheet date free reserves amounted to £73,559 (2020 £73,534). This figure is below the target level; however two designated reserve funds have been set up: one is a General Reserve fund (£10,000 at the balance sheet date) and the other is a Redundancy Fund (£53,092 at the balance sheet date) which is sufficient to meet statutory redundancy and staff notice payments.

Statement of Responsibilities of the Trustees

Trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the net income or expenditure, of the charitable company for the year. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006.

The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees confirm that to the best of their knowledge there is no information relevant to the Independent Examination of which the Examiners are unaware.

The trustees also confirm that they have taken all necessary steps to ensure that they themselves are aware of all relevant financial information and that this information has been communicated to the Examiners.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The total number of such guarantees at 31st March 2021 was 6 (2020 - 6). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Approved by the trustees on 2nd September 2021 and signed on their behalf by:



.....
David Croom (trustee)



.....
Tim Peacock (trustee)

Independent examiner's report to the trustees of Heart of BS13

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2021.

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 the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), 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.



..... 3rd November 2021

Dick Maule FCA
3 Penlee View Terrace
Penzance TR18 4HZ

Heart of BS13

Statement of Financial Activities (incorporating Income & Expenditure Account)

Year to 31st March 2021

	Notes	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £ [see Note 12]
Income					
Donations	[2]	34,167	146	34,313	732
Charitable activities	[3]	480,499	12,500	492,999	265,024
Investments		-	254	254	438
Total Income		514,666	12,900	527,566	266,194
Expenditure					
Fundraising costs	[4]	40	-	40	-
<i>Charitable activities:</i>					
Climate & environmental action		30,091	38	30,128	-
Food and nutrition		376,819	270	377,089	214,426
Mental health		71,205	67	71,272	72,993
Physical health		-	-	-	19,701
Total charitable activities	[5]	478,115	375	478,490	307,120
Total Expenditure		478,155	375	478,530	307,120
Net Income / (Expenditure)		36,510	12,525	49,036	(40,926)
Transfers between funds		-	-	-	-
Net Movement in Funds		36,510	12,525	49,036	(40,926)
Total funds brought forward		122,386	73,534	195,921	236,846
Total funds carried forward		158,897	86,059	244,956	195,921

Heart of BS13
Balance Sheet
As at 31st March 2021

Company no: 03845230

	Notes	2021 £	2020 £
Fixed Assets	[6]	66,101	45,553
Current Assets			
Cash at bank and on hand		188,064	163,683
Debtors and prepayments	[7]	4,734	7,406
Stock for resale		884	309
		<u>193,683</u>	<u>171,397</u>
Current Liabilities			
Creditors and accruals	[8]	14,827	21,029
Net Current Assets		<u>178,855</u>	<u>150,368</u>
Net Assets		244,956	195,921

Statement of funds

Unrestricted funds:

General funds	[9]	10,467	10,442
Designated funds	[9]	63,092	63,092

Restricted funds	[9]	171,397	122,386
		<u>244,956</u>	<u>195,921</u>

The company is exempt from the requirements relating to preparing audited accounts in accordance with Section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit of its accounts for the year in question 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 accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board of Trustees on 2nd September 2021
and signed on its behalf by



David Croom
Trustee



Tim Peacock
Trustee

Heart of BS13

Notes to the Accounts

Year to 31st March 2021

[1] Principal Accounting Policies

The principal accounting policies adopted in the preparation of the financial statements are set out below.

(a) Basis of preparation

The financial statements have been prepared in accordance with the 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) 2nd edition and the Charities Act 2011 and the Companies Act 2006.

Heart of BS13 meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

(b) Preparation of the accounts on a going concern basis

The charity's general funds remained in surplus throughout the year, and there are adequate designated funds to cover any unexpected drop in funding. Therefore the trustees are satisfied that the charity is a going concern on an ongoing basis.

(c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from 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.

Income received in advance of activities is deferred until the criteria for income recognition have been met (see Note 8).

(d) Donated services and facilities

Donated professional services and facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity is probable and that economic benefit can be measured reliably. There were no such donations during the year in question. In accordance with the Charities SORP (FRS 102), the general volunteer time of trustees and volunteers is not recognised with any monetary value.

(e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

(f) Fund Accounting

[i] Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

[ii] Designated funds are unrestricted funds set aside by the Management Committee for particular purposes.

[iii] Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(g) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. The charity is not registered for Value Added Tax, therefore all expenditure is expressed inclusive of VAT. Expenditure is classified under the following activity headings:

[i] Costs of raising funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes. There were no such costs during the year in question.

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

[iii] Other expenditure represents those items not falling into any other heading. There were no such costs during the year in question.

(h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. These include office costs, finance, personnel, payroll and governance costs which support the charity's charitable activities.

(i) Fixed Assets

Tangible fixed assets are written off over the expected useful life of the asset, at 50% per annum on the straight line method. However, for buildings and improvements to property, this is at 5% on the reducing balance method. Individual items costing less than £1,000 are not treated as fixed assets.

(j) Taxation

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

Heart of BS13

Notes to the Accounts (cont.)

Year to 31st March 2021

(k) Debtors

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

(l) 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.

(m) Creditors

Creditors 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 are normally recognised at their settlement amount after allowing for any trade discounts due.

(n) 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] <u>Income from donations</u>	2021			2020		
	Restricted	Unrestricted	Total	Restricted	Unrestricted	Total
	£	£		£	£	
Individual donations	31,019	146	31,165	732	-	732
Corporate donations	3,148	-	3,148	-	-	-
	<u>34,167</u>	<u>146</u>	<u>34,313</u>	<u>732</u>	<u>-</u>	<u>732</u>
[3] <u>Income from charitable activities</u>	2021			2020		
	Restricted	Unrestricted	Total	Restricted	Unrestricted	Total
	£	£		£	£	£
Government grants	191,056	-	191,056	150,358	-	150,358
Other grants	271,845	12,500	284,345	98,796	-	98,796
Activities income	1,930	-	1,930	10,774	3,380	14,154
Sales of allotment produce	14,568	-	14,568	710	-	710
Sundry income	1,100	-	1,100	1,006	-	1,006
	<u>480,499</u>	<u>12,500</u>	<u>492,999</u>	<u>261,644</u>	<u>3,380</u>	<u>265,024</u>

The charity receives government grants, defined as funding from Bristol City Council, to support its work promoting physical and mental health and nutrition. The total value of such grants in the period ending 31 March 2021 was £157,556 (2020 £150,358). There are no unfulfilled conditions or contingencies attaching to these grants in 2020-21.

[4] Analysis of expenditure on fundraising

	2021	2020
Fees to payment platforms	40	-
	<u>40</u>	<u>-</u>

[5] Analysis of expenditure on charitable activities

	Climate & environment action	Food and nutrition	Mental health	Total	Total
	2021	2021	2021	2021	2020
	£	£	£	£	£
<u>Direct costs:</u>					[see Note 12]
Wages and salaries	15,487	137,445	49,431	202,363	194,724
Trips and outings	-	-	-	-	3,064
Activities and equipment	2,443	87,965	134	90,542	21,130
Payments to beneficiaries	-	21,508	-	21,508	-
Creche and childcare	-	56	-	56	66
Resources	11	3,257	-	3,268	3,300
Training	140	2,729	253	3,123	1,584
Professional fees	5	14,598	9	14,612	10,550
Publicity	164	5,739	373	6,277	114
Recruitment	-	144	48	193	437
Refreshments	1	33	1	35	985
Travel expenses	1	496	2	499	1,529
Volunteer expenses	-	844	-	844	941
Rent, rates, heat & light	-	8,375	-	8,375	7,690
Depreciation	-	10,935	-	10,935	2,398
	<u>18,253</u>	<u>294,124</u>	<u>50,251</u>	<u>362,628</u>	<u>248,512</u>
Total Direct Costs					

Heart of BS13
Notes to the Accounts (cont.)
Year to 31st March 2021

[5] Analysis of expenditure on charitable activities (continued)

	Climate & environment action 2021	Food and nutrition 2021	Mental health 2021	Total 2021	Total 2020
					[see Note 12]
<u>Support costs:</u>	£	£	£	£	£
Wages and salaries	8,335	50,575	12,258	71,169	30,017
Subscriptions	26	251	70	347	329
Rent, rates, heat & light	455	12,620	2,841	15,916	13,556
Cleaning	7	1,076	16	1,098	418
Telephone	190	1,374	605	2,169	2,149
Repairs and renewals	443	4,008	1,224	5,676	2,061
IT support and software	658	4,541	933	6,132	3,923
Postage and stationery	203	2,003	354	2,560	2,270
Insurance	244	1,761	671	2,676	2,529
Consultancy fees	789	642	1,104	2,535	629
Accountancy	24	174	43	242	242
Marketing	458	3,247	821	4,525	-
Fee for Independent Examination	38	270	67	375	375
Sundry	8	424	13	444	110
Total Support Costs	11,876	82,965	21,022	115,863	58,608
Total Charitable Expenditure	30,128	377,089	71,272	478,490	307,120

Support costs are apportioned between the charitable activities according to staff time spent on each activity.

[6] Tangible Fixed Assets

	Equipment	Improvements to property	Roundhouse	Total 2021	Total 2020
					[see Note 12]
<u>Cost</u>	£	£	£	£	
Opening balance	24,912	17,216	39,051	81,179	81,179
Additions	15,741	15,743	-	31,483	-
	40,653	32,959	39,051	112,662	81,179
<u>Depreciation</u>					
Opening balance	24,912	2,456	8,258	35,626	33,228
Charge for the year	7,870	1,525	1,540	10,935	2,398
	32,782	3,981	9,798	46,561	35,626
Net Book Value at 31/03/21:	7,871	28,978	29,253	66,101	45,553

[7] Debtors and prepayments

	2021	2020
	£	£
Sundry debtors	1,667	4,736
Prepayments	3,067	2,670
	4,734	7,406

[8] Creditors and accruals

	2021	2020
	£	£
Amounts due within 12 months:		
Trade creditors	4,905	2,496
PAYE & National Insurance	-	2,685
Accrued staff holiday pay	8,872	3,240
Deferred income	-	11,933
Accruals	1,050	675
	14,827	21,029

Deferred income comprises grant payments for the following financial year received during the current financial year. All deferred grants received during 2019-20 were fully utilised during 2020-21.

Heart of BS13

Notes to the Accounts (cont.)

Year to 31st March 2021

[9] <u>Movements in funds</u> (for previous year, see Note 11)	Balance at 31/03/2020	Income	Expenditure between funds	Transfers	Balance at 31/03/2021
	£	£	£	£	£
<u>Restricted Funds: Revenue</u>					
Physical activities	1,859	-	(1,859)	-	-
Kitchen Garden Enterprise	13,329	133,699	(116,299)	(15,741)	14,988
Community cooking project	5,942	-	(5,942)	-	-
Food Security	31,535	252,934	(242,017)	(15,743)	26,710
Positive Minds	21,233	59,210	(67,679)	-	12,763
Climate & environment action	2,935	76,324	(28,424)	-	50,835
<u>Restricted Funds: Capital</u>					
Restricted Assets Fund	14,760	-	(9,395)	31,483	36,848
Roundhouse Capital Fund	30,793	-	(1,540)	-	29,253
Total Restricted Funds:	122,386	522,166	(473,155)	-	171,397
<u>Unrestricted Funds:</u>					
<u>Designated Funds:</u>					
Redundancy Provision	53,092	-	-	-	53,092
Reserve Fund	10,000	-	-	-	10,000
Total Designated Funds:	63,092	-	-	-	63,092
<u>General Funds</u>	10,442	5,400	(5,375)	-	10,467
Total Unrestricted Funds:	73,534	5,400	(5,375)	-	73,559
Total Funds:	195,921	527,566	(478,530)	-	244,956

The Physical Activities fund promoted and organised fitness activities such as walking.

The Kitchen Garden Enterprise fund manages an allotment, helps people to grow their own food and promotes healthy eating.

The Community Cooking project organised nutrition and cookery classes to promote a healthy diet. These activities have now been incorporated into the Food Security project.

The Food Security project (formerly known as the Hive Project) promotes healthy eating and supplies healthy organic food to local residents. This includes emergency food relief during the pandemic.

The Positive Minds project supports people with mental and emotional problems through a range of activities.

The Climate & Environment Action project (previously known as Roundhouse revenue funds) concerns activities aimed at mitigating climate change and other environmental problems.

The Hartcliffe Farm fund represents a joint venture with Windmill Hill City Farm to transfer the management of this farm to a new organisation.

The Roundhouse capital fund holds the residual restricted value of a roundhouse that the charity built on the community allotment.

The Restricted Assets fund (formerly known as the Hive Capital Fund) holds the residual restricted value of equipment and improvements to property. The value of fixed assets purchased is transferred from the respective restricted funds to separate them from the cash funds held.

The Redundancy Provision fund exists to provide for the costs of redundancy, should the charity be forced to close.

These are calculated as the statutory redundancy payments that would be due to current staff.

The Reserve fund exists to maintain an appropriate level of reserves in line with the charity's Reserves Policy.

[10] Payments to trustees and related party transactions

The trustees received no remuneration during the year.

There were no payments to trustees during the year (2020 nil).

There were no other related party transactions during the year.

[11] <u>Staff costs</u>	2021	2020
	£	£
Wages and salaries	249,414	205,586
Employer's National Insurance	15,623	10,691
Employer pension contributions	8,495	8,464
	273,532	224,741

The average number of staff employed during the year was 16 (2020: 14) and the average full time equivalent number of posts was 10 (2020: 8). No employee earned over £60,000 per annum during the year.

The key management personnel of the charity comprise the trustees and the co-ordinator. The total employee benefits paid to the key management personnel during the year was £38,596 (2020 - £35,394).

Heart of BS13
Notes to the Accounts (cont.)
Year to 31st March 2021

[12] Detailed comparison with previous year

<u>Statement of Financial Activities 2019-20</u>		Restricted funds	Unrestricted funds	Total funds
		2020	2020	2020
Notes		£	£	£
Income				
Donations	[2]	732	-	732
Charitable activities	[3]	261,644	3,380	265,024
Investments		-	438	438
Total Income		262,376	3,818	266,194
Expenditure				
<i>Charitable activities:</i>				
Food and nutrition		210,914	3,513	214,426
Mental health		72,993	-	72,993
Physical health		19,701	-	19,701
Total charitable activities	[4]	303,607	3,513	307,120
Total Expenditure		303,607	3,513	307,120
Net Income / (Expenditure)		(41,231)	305	(40,926)
Transfers between funds		41,446	(41,446)	-
Net Movement in Funds		215	(41,141)	(40,926)
Total funds brought forward		122,171	114,675	236,846
Total funds carried forward		122,386	73,534	195,921

Analysis of expenditure on charitable activities 2019-20

	Food and nutrition	Mental health	Physical health	Total 2020
	£	£	£	£
<u>Direct costs:</u>				
Wages and salaries	127,603	53,880	13,241	194,724
Trips and outings	-	2,525	539	3,064
Activities and equipment	18,998	208	1,924	21,130
Creche and childcare	66	-	-	66
Resources	3,250	48	1	3,300
Training	718	559	307	1,584
Professional fees	8,142	2,281	128	10,550
Publicity	114	-	-	114
Recruitment	357	77	2	437
Refreshments	896	80	10	985
Travel expenses	1,295	170	64	1,529
Volunteer expenses	646	196	99	941
Rent	7,690	-	-	7,690
Depreciation	2,398	-	-	2,398
Total Direct Costs	172,173	60,024	16,315	248,512
<u>Support costs:</u>				
Wages and salaries	20,885	6,562	2,570	30,017
Subscriptions	239	77	13	329
Rent, rates, heat & light	9,698	3,505	353	13,556
Cleaning	417	1	0	418
Telephone	1,349	718	82	2,149
Repairs and renewals	1,655	368	38	2,061
IT support and software	3,586	291	46	3,923

Heart of BS13
Notes to the Accounts (cont.)
Year to 31st March 2021

[12] Detailed comparison with previous year (continued)

Analysis of expenditure on charitable activities 2019-20 (continued)

	Food and nutrition £	Mental health £	Physical health £	Total 2020 £
Postage and stationery	1,683	499	88	2,270
Insurance	1,758	629	142	2,529
Consultancy fees	466	151	13	629
Accountancy	155	65	22	242
Fee for Independent Examination	283	77	15	375
Sundry	79	26	5	110
Total Support Costs	42,253	12,969	3,386	58,608
Total Expenditure	214,426	72,993	19,701	307,120

Tangible Fixed Assets 2019-20


	Equipment £	Improvements to property £	Roundhouse £	Totals £
<u>Cost</u>				
Opening balance	24,912	17,216	39,051	81,179
Additions	-	-	-	-
	24,912	17,216	39,051	81,179
<u>Depreciation</u>				
Opening balance	24,912	1,679	6,637	33,228
Charge for the year	-	777	1,621	2,398
	24,912	2,456	8,258	35,626
Net Book Value at 31/03/20:	-	14,760	30,793	45,553

Movements in funds 2019-20

	Balance at 31/03/2019 £	Income £	Expenditure between funds £	Transfers £	Balance at 31/03/2020 £
<u>Restricted Funds: Revenue</u>					
Physical activities	209	8,100	(6,865)	415	1,859
Sow and grow	3,664	38,690	(31,720)	2,694	13,329
Community cooking project	6,738	48,013	(52,539)	3,730	5,942
The Hive revenue funds	11,056	58,381	(59,908)	22,006	31,535
Positive Minds	730	52,071	(66,128)	34,559	21,233
Stop Smoking	33,227	8,356	(14,859)	(26,724)	-
Roundhouse revenue funds	15,986	42,764	(60,582)	4,767	2,935
Organisational development	2,609	-	(2,609)	-	-
IT Transformation	-	5,000	(5,000)	-	-
Future City Visit	-	1,000	(1,000)	-	-
<u>Restricted Funds: Capital</u>					
The Hive capital fund	15,537	-	(777)	-	14,760
Roundhouse capital fund	32,414	-	(1,621)	-	30,793
Total Restricted Funds:	122,171	262,376	(303,607)	41,446	122,386
<u>Unrestricted Funds:</u>					
<u>Designated Funds:</u>					
Redundancy Provision	43,092	-	-	10,000	53,092
Reserve Fund	19,838	-	-	(9,838)	10,000
Positive Minds future project fund	30,000	-	-	(30,000)	-
The Hive future project fund	17,446	-	-	(17,446)	-
Total Designated Funds:	110,377	-	-	(47,285)	63,092
<u>General Funds</u>	<u>4,298</u>	<u>3,818</u>	<u>(3,513)</u>	<u>5,838</u>	<u>10,442</u>
Total Unrestricted Funds:	114,675	3,818	(3,513)	(41,446)	73,534
Total Funds:	236,846	266,194	(307,120)	-	195,921

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