



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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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

		Restricted funds 2021	Unrestricted funds 2021	Total funds 2021	Total funds 2020 [see Note 12]
	Notes	£	£	£	£
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
		<hr/> 193,683	<hr/> 171,397
Current Liabilities			
Creditors and accruals	[8]	14,827	21,029
		<hr/> 178,855	<hr/> 150,368
Net Current Assets			
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
		<hr/> 244,956	<hr/> 195,921

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	2021	2021	2020	2020	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	2021	2021	2020	2020	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
					[see Note 12]
<u>Direct costs:</u>	£	£	£	£	£
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	18,253	294,124	50,251	362,628	248,512

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>					
Designated Funds:					
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

Statement of Financial Activities 2019-20

	Notes	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £
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 £
Direct costs:				
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
Support costs:				
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 £
Cost				
Opening balance	24,912	17,216	39,051	81,179
Additions	-	-	-	-
	24,912	17,216	39,051	81,179
Depreciation				
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 £
Restricted Funds: Revenue					
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)	-	-
Restricted Funds: Capital					
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
Unrestricted Funds:					
Designated Funds:					
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
General Funds	4,298	3,818	(3,513)	5,838	10,442
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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