

Sustainable Food Somerset Ltd

Charity No. 1107311

Company No. 04290175

Trustees' Report and Unaudited Accounts

31 December 2024

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Sustainable Food Somerset Ltd
TRUSTEES ANNUAL REPORT

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 December 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 04290175 **Charity No. 1107311**

Registered Office

Woodford House
Woodford Lane
Wells
BA5 1QQ

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law. The following Directors and Trustees served during the year:

S Chant	resigned 31 December 2024
K Robinson	
S Crocker	resigned 14 April 2025
G Harvey	resigned 24 April 2025
E Pickering	
S Weldon	
T Giltsoff	
K Hughes	appointed 11 March 2025

Accountants

Hele Kergozou Ltd Lilac Cottage
The Street
Draycott
Cheddar
BS27 3TH

OBJECTIVES AND ACTIVITIES

The purpose of the charity as set out in its governing document is the advancement of the education of the public in the administrative county of Somerset and immediately adjacent areas in all aspects of food production, distribution, preparation and consumption.

Sustainable Food Somerset Ltd
TRUSTEES ANNUAL REPORT

The Charity's activities during the year have been planned and funded with due regard to the Charity Commission's guidance on public benefit.

Developing the organisation

Discussions during 2023 between the Boards of Somerset Community Food (SCF) and Wells Food Network (WFN, trading as Sustainable Food Somerset), led the respective trustees to recognise the alignment of the charitable missions and complementary activities. As a result, the Boards agreed to progress towards a merger of the two organisations.

At its meeting in January 2024, the Trustees of SCF appointed all of WFN's Trustees as Trustees of the charity, SCF. The Board of SCF then agreed to a merger with WFN. A motion was passed to change the name of the Charity to Sustainable Food Somerset (SFS). The change of name was made with Companies House and accepted by the Charity Commission.

Our programme of activities

We are living through a time of climate extremes, biodiversity loss and diet related disease. Accelerating the transition to a more localised, regenerative farming and food system is therefore more urgent than ever. In response, the charity's aim is to enable more people to understand the benefits to their health, the natural environment and local economic prosperity by choosing to sustainably grown food.

To this end, under the auspices of its community food project (<https://somersecommunityfood.org.uk>) the charity:

- Collaborated with Somerset Food Resilience Network, including the recruitment of a dedicated project manager
- Convened, in partnership with Spark Somerset, quarterly online sessions of the Community Food and Growing Forum
- Hosted two "Food Conversation" events as part of the national research programme funded by The Food Farming and Countryside Commission
- Held the annual Somerset Community Food Conference in Bridgwater, attended by 60 local food activists.

In parallel with these activities trustees resolved to enhance the organisation's contribution to catalysing systemic change across the whole food system by organising an innovative conference and exhibition: LandAlive <https://www.landalive.co.uk/>

The programme highlighted key threats to future food security, and showcased best practices, new markets and new opportunities for growth. Over two days, the event attracted 800 participants including farmers, growers, land managers, food suppliers, policy-makers and a diversity of interested groups. It featured 90 high profile speakers and attracted 50 exhibitors.

We created the event in partnership with Somerset Council and the Bath & West Society, supported by a Steering Group comprising 40 member organisations. The event was funded by a grant from DEFRA's Farming in Protected Landscapes Fund plus sponsorship and donations.

The trustees have referred to the Charity Commission's guidance on the public benefit requirement when planning the charity's activities and all activities have been carried out in accordance with that guidance.

FINANCIAL REVIEW

Policy on reserves. The Trustees do not commit the charity to activities unless funding has been found.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Signed on behalf of the board

A handwritten signature in black ink that reads "Kim Robinson". The signature is written in a cursive, flowing style.

Kim Robinson – Trustee

23/06/25

INDEPENDENT EXAMINERS REPORT

Independent Examiner's Report to the Trustees of Sustainable Food Somerset Ltd

I report to the charity trustees on my examination of the accounts of Sustainable Food Somerset for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the charity (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 charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- accounting records were not kept in accordance with section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



J S Hele Kergozou FCA ICAEW
Hele Kergozou Ltd
Lilac Cottage
The Street
Draycott
Cheddar
BS27 3TH

STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 December 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:					
Grants & Donations	4	38,385	-	38,385	-
Charitable activities	5	53,937	-	53,937	-
Other		-	-	-	-
Total		92,322	-	92,322	-
Expenditure on:					
Charitable activities	6	79,404	-	79,404	5,402
Other	7	2,157	-	2,157	2,404
Total		(81,561)		(81,561)	(7,806)
Net gains on investments		-	-	-	-
Net income/(expenditure)		10,761	-	10,761	(7,806)
Transfers between funds		-	-	-	-
Net income/(expenditure) before other gains/(losses)		10,761	-	10,761	(7,806)
Other gains and losses:		-	-	-	-
Net movement in funds		10,761	-	10,761	(7,806)
Reconciliation of funds:					
Total funds brought forward		18,492	-	18,492	26,298
Transfers between funds		-	-	-	-
Total funds carried forward		29,253		28,253	18,492

Sustainable Food Somerset Ltd

BALANCE SHEET

at 31 December 2024

Company No. 04290175	Notes	2024 £	2023 £
Current assets			
Debtors		24,984	
Cash at bank and in hand		7,443	18,962
		32,427	18,962
Creditors: Amounts falling due within one year	10	(3,174)	(470)
Net current assets		29,253	18,492
Total assets less current liabilities		29,253	18,492
Net assets excluding pension asset or liability		29,253	18,492
Total net assets		29,253	18,492
The funds of the charity			
Restricted funds			
Restricted income funds	11	-	-
Unrestricted funds			
General funds	11	23,753	5,000
Designated funds	11	5,500	13,492
		29,253	18,492
Total Funds		29,253	18,492

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies. For the year ended 31 December 2024 the company was entitled to exemption under sec on 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

Approved by the board on 23rd June 2025 and signed on its behalf by:



Kim Robinson – Trustee

23/06/25

NOTES TO THE ACCOUNTS

for the year ended 31 December 2024

1. Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

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

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.

Expenditure

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

Taxation

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Company status

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

NOTES TO THE ACCOUNTS

Statement of Financial Activities – prior year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Income and endowments from:			
Donations	-	-	-
Charitable Activities	-	-	-
Other	-	-	-
Total	-	-	-
Expenditure on:			
Charitable Activities	1,002	4,400	5,402
Other	816	1,588	2,404
Total	1,818	5,988	(7,806)
Net income	(1,818)	(5,988)	-
Transfers between funds	(4,560)	4,560	(7,806)
Net income	(6,378)	(1,428)	(7,806)
Reconciliation of funds:			
Total funds brought forward	24,870	1,428	26,298
Total funds carried forward	18,492	-	18,492

4. Income from donations and legacies

	Total 2024 £	Total 2023 £
Donations	6,395	-
Grants	31,990	-
	38,385	525

5. Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Conferences	53,937	-	53,937
Food education training events	-	-	-
	53,937	-	53,937

6. Expenditure on charitable activities

	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
Sustainable Food Somerset projects – support of & communications to community groups	9,849	-	9,849	4,400
Conferences	69,555	-	69,555	739
Grants for community groups	-	-	-	263
	<u>79,404</u>	<u>-</u>	<u>79,404</u>	<u>5,402</u>

7. Other expenditure

	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
Premises costs	-	-	-	-
General administration costs	1,607	-	1,607	1,897
Legal and professional costs	550	-	550	507
	<u>2,157</u>	<u>-</u>	<u>2,157</u>	<u>2,474</u>

8. Trustee remuneration and expenses

	2024 Number	2023 Number
Number of trustees paid expenses	-	-
Total expenses reimbursed to trustees	£ -	£ -

9. Staff costs

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

No trustees have been paid expenses in the current or prior periods.

10. Creditors:	2024	2023
Amounts falling due within one year	£	£
Creditors	2,624	-
Accruals and deferred income	<u>550</u>	<u>470</u>
	<u>3,174</u>	<u>470</u>

11. Movement in funds

	At 1 January 2024	Incoming resources £	Resources expended	Gross transfers	At 31 December 2024
Restricted funds:					
Restricted income funds	-	-	-	-	-
Research, mapping and communicating Somerset Community Food projects	-	-	-	-	-
Total	-	-	-	-	-
Unrestricted funds:					
General funds	5,000	92,322	(81,561)	7,992	23,753
Designated funds					
Continued Support of community food activities	13,492	-	-	(7,992)	5,500
Total	18,492	92,322	(81,561)	-	29,253
Total Funds	18,492	92,922	(81,561)	-	29,253