



organicARTS
Learning with the land

Annual Report

2020

Company Number: 07394459

Charity Number: 1146209

**Charity Address: organicARTS, West
Town Farm, Ide, Exeter, EX2 9TG**



Our Trustees/Directors in 2020

Peter Grainger Chair

Neil Whiter Secretary

Cathy McGarvey

Mike Gardner

Zoe Haigh

Lou Jones (Left **Date**)

Paid Staff

Christine Duff Co-ordinator

Andrew Sanders Garden Volunteers Manager

Deggie Belton Garden Volunteers Assistant

Philippa Kersey Administrator, monitoring and evaluating

Summer Varley Marketing and Media, Admin support, Makers Group Coordinator

Sessional Staff

Lucy Rockcliffe Ceramicist, Creative sessions

Deggie Belton Willow, Creative sessions

Kevin Cotter Educational Visits

Jo Cotter Educational Visits

Just Sewn Stories Creative sessions

Sophie Holt Creative Sessions



Volunteer Staff

Christine Duff Fundraising and oA development

Lucy Rockcliffe Pottery co-ordination and development

Deggie Belton Willow garden co-ordination and development

Kevin Cotter Education Leader, co-ordination and development, and oA development

Jo Cotter Event co-ordination, education and oA development

Peter Jeffs Clay works and outdoor development

Andrew Sanders Apple and Pumpkin day presser and steward

Judith Badger Mini Bus Driver/ Maintenance

Everyone has worked above and beyond their payed roles in 2020

Trustee Induction and Training

Trustees/Directors are given time to find out about the organisation before becoming a trustee and given time to read the charity commission document CC3 on becoming a new trustee before they decide to take up trusteeship/directorship. We ensure trustees comply with charity law. Trustees are given the opportunity to attend training workshops.

Overview and Structure of organicARTS

organicARTS was formed in July 2004 and is based at West Town Farm in Ide, a small village near Exeter in Devon. We were initially constituted as an unincorporated organisation, organicARTS became a company limited by guarantee in October 2010 and a charity in March 2012.





Chair's Report

Peter Grainger



Explore

organicARTS with Kevin and Jo Cotter

Number of sessions and individuals worked with



Create

Making at organicARTS

Artist call out

Pottery

OA and Abstraction exhibition

Grain Barn

The Makers Group

DRLC Courses

The background of the entire page is a close-up photograph of green leaves, likely from a plant in a garden. The leaves are vibrant green with visible veins and some slight yellowing at the edges, suggesting a natural, organic setting.

Grow

organicARTS and the community Garden Project



Funding

We continue to receive funding from The National Lottery Community's 'Reaching Community' Fund which covers all our costs for the community garden and some of our core costs.

We received funding for a pilot 'Makers' group which was followed up by a small Devon Community Foundation grant. This was to form a group of people who had mainly attended courses before to use natural materials to make things which could be sold, the intention being that it becomes a self-funding group

Other unearned funding came through donations and our joint open days with West Town Farm.

Our substantial difference in our balance for this year compared to the previous year are due to:

- Reduced grant income but spending of a grant issued in the previous year
- No crowdfunding campaign
- An agreed increase in administration costs

Summary of Finances

Brought Forward from 2018	£75,855
Total Income in 2019	£60,025
Total Expenditure 2019	£68,968
Surplus for the Year	(£8,943)
Balance Carried Forward to 2020	£66,912

Outreach/ Visitors



Policies / Training

Events



Volunteers

Minibus

Thank You

It's been a year of change and growth and this would not be possible without the support of the volunteers and commitment of the team that is organicARTS.

A huge thank you and gratitude goes out to all our volunteers, and ;

Christine Duff	For your ongoing vision, guidance and drive to the whole team and charity.
Kevin Cotter	For your technical ability and wonderful way of looking at things.
Jo Cotter	For your brilliant event coordination and motivating spirit!
Andrew Sanders	For your great work on the Garden Project, and apple pressing skills!
Deggie Belton	For community garden support, willow development, and wonderful creative mind!
Philippa Kersey	For having your mind on everything, bringing organisation and positivity always.
Lucy Rockiffe	For your wonderfully unique creativity and amazing knowledge.
Summer Varley	For bringing in your artistic, creative flair, social media skills and new bright ideas

Trustees

Peter Grainger, Neil Whiter, Cathy McGarvey, Mike Gardner, Zoe Haigh.

We are so grateful for your guidance, for all your ongoing support and help, and for your dedicated time! Not forgetting wonderful cake making skills at our events.

Declaration

This annual report has been agreed by all trustees on 20th September 2020

Signed

Peter Grainger , Chair of trustees

organicARTS

Report of the Directors and Examined and
Unaudited Financial Statements

For the year ended 31 December 2020

Company Registration Number 07394459
Charities Commission Registration Number 1146209

ORGANICARTS

Trustees' report year end 31 December 2020

The name of the charity: Organic Arts

The company registration number: 7394459

The Charities Commission registration number: 1146209

The address of the principal office of the charity: West Town Farm, Ide EX2 9TG

The names of the trustees for the charity:

Michael Gardner (resigned 23 June 2021), Cathy McGarvey, Peter Grainger, Neil Whiter, Zoe Haigh, Judith Badger (appointed 11 January 2021), Christine Burns (appointed 23 June 2021).

This report has been prepared in accordance with Part 8 of the Charities Act 2011 and constitutes a director's report for the purposes of company legislation.

Structure Governance and Management

The nature of the governing document and how the charity is constituted:

Organic Arts governing document is its Memorandum and Articles of Association. Organic Arts is a company limited by guarantee with no share capital and a registered charity with the Charities Commission.

The methods adopted for the recruitment and appointment of new trustees:

New trustees are elected at the AGM or seconded during the year between AGMs

Objectives and Activities

A summary of the objects of the charity as set out in its governing document:

To advance the education of the public in the subject of the arts, farming, rural and environmental issues.

Summary of the main activities undertaken in relation to those objects:

'Learning with the Land: involving people in creative farm-based learning for a healthy future.' Working with children, vulnerable adults, families, the public, young people including those who find conventional education difficult, artists, older people, businesses and third sector organisations etc. through educational visits, community garden, creative workshops and activities, themed walks, seasonal open days, awaydays, outreach.

Achievements and Performance:

As in all other aspects of our lives, 2020 will be remembered as the year that the Covid19 pandemic began to dominate the decision making, activities and very survival of organicARTS. As a team of trustees, staff and volunteers we had to react to almost complete closure of West Town Farm to visitors in March 2020 as the country entered the first lockdown. Fortunately much of our core funding continued so that we were able to make the decision not to furlough staff. Activity on site consisted largely of garden maintenance, with other staff working from home and supporting garden volunteers and each other remotely.

As lockdown began to be lifted in July we made the site safe for outdoor working in small numbers and gradually encouraged people back to the Garden group. The Makers group

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Trustees' report year end 31 December 2020

resumed with outdoor working only. Some outdoor supported family sessions and children's visits happened.

The numbers of visitors and volunteers attending for the year were inevitably down for the year and with virtually no fundraising events, income suffered. Some expenditure was also down and we managed to survive financially with no redundancies or furloughing of staff, although some self-employed members had reduced hours and income.

We were able to keep going during the so-called circuit-breaker in late autumn and even ended the year with our traditional seasonal lunch with the West Town Farm staff.

We delayed the AGM until September so we could welcome people in person, outdoors, but also some online.

Business planning and budgeting were extremely difficult as the impacts of Covid and government guidance kept changing – something set to continue beyond the end of 2020 with another lockdown looming at the start of 2021.

The indoor space in the Grain Barn and Pottery was unable to be used for much of the year and we concentrated our building efforts on providing a shelter from the elements with solid tables and benches in the area outside the office. This ensured that lunches, meetings and creative sessions could continue outdoors.

Financial Review:

Policy on reserves: We keep sufficient reserves for three months activities

Details of any fund materially in deficit and the circumstances giving rise to the deficit and steps being taken to eliminate the deficit:

We have no funds in deficit. The accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime

Trustees' responsibilities in relation to the financial statements

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees' Report and financial statements in accordance with applicable law and UK Accounting Standards.

Company law 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 charitable company and of the incoming resources and application of resources of the charitable company for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles of the Charities SORP
- make judgments and estimates that are reasonable and prudent
- state whether applicable UK accounting standards have been followed, subject to and departures disclosed and explained in the financial statements and
- prepare the financial statements on a going concern basis unless it is inappropriate to

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Trustees' report year end 31 December 2020

presume that the charity will continue in operation.

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

This report has been prepared in accordance with the Charity's Statement of Recommended Practice: SORP (FRS102) and in accordance with the special provisions of part 16 of the Companies Act 2006 relating to smaller entities.

In preparing this report, the Trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

The annual report was approved by the trustees of the charity on 18 October 2021 and signed on its behalf by:

Peter Grainger

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Independent Examiner's report Year end 31 December 2020

Independent Examiner's Report to the Trustees of organicARTS

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 December 2020 which are set out on pages 6 to 12.

Responsibilities and basis of report

As the charity 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 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 company'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 confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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.

Glenn Redler BFP FCA
GX Accountancy & Bookkeeping Services
1 Fortescue Court
Fortescue Farm
Thorverton
Exeter
EX5 5JN

Date: 25 October 2021

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**Statement of financial activities (incorporating income and expenditure)
For the year ended 31 December 2020**

		Unrestricted	Restricted	2020	2019
		£	£	£	£
Incoming resources	2				
Grants		-	40,116	40,116	31,283
Voluntary income		708	-	708	5,509
Activities in furtherance of the charity's objects		6,795	-	6,795	20,389
Activities for generating funds		-	-	-	2,844
Total incoming resources		7,503	40,116	47,619	60,025
Charitable expenditure	3				
Charitable activities					
Training		-	-	-	1,506
Project fees & materials		5,340	36,014	41,354	49,102
Minibus expenses		-	1,418	1,418	3,986
Depreciation on new minibus		2,227	-	2,227	5,940
Management and Administration					
Admin costs		1,395	3,602	4,997	5,365
Office costs		118	295	413	526
Professional fees		107	266	373	471
Licences & Insurance		465	1,161	1,626	1,572
Building Capacity		-	-	-	500
Total resources expended		9,652	42,756	52,408	68,968
<u>Net income/(expenditure) and net movement in funds</u>		(2,149)	(2,640)	(4,789)	(8,943)
Reconciliation of funds					
Total funds brought forward		61,928	4,984	66,912	75,855
Total funds carried forward		59,779	2,344	62,123	66,912

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Balance Sheet as at 31 December 2020

	Note	Total 2020 £	Total 2019 £
Tangible Fixed Assets	6	-	2,227
Current assets			
Debtors due within 1 year		-	-
Cash at bank and in hand		62,147	64,685
		<u>62,147</u>	<u>64,685</u>
Current liabilities			
Other creditors	7	<u>24</u>	<u>-</u>
Net current assets		62,123	64,685
Total assets		<u>62,123</u>	<u>66,912</u>
Represented by			
Capital and reserves			
Unrestricted funds	8	59,779	61,928
Restricted funds	9	<u>2,344</u>	<u>4,984</u>
Total reserves carried forward		<u>62,123</u>	<u>66,912</u>

For the year ending 31 December 2020 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 special provisions relating to companies subject to the small companies regime within part 15 of the Companies Act 2006.

Approved by the board of directors on 18 October 2021 and signed on their behalf by:

Peter Grainger

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Notes to the accounts for the year ended 31 December 2020

1. Accounting policies

- a) 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 (FRS102) (effective 1 January 2015) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

The address of the registered office is given in the trustees' report on page 2. The nature of the charity's operations and its principal activities are set out in the trustees' report. OrganicARTS meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The functional and presentational currency of these financial statements is sterling.

b) Company Status

The company is a company limited by guarantee incorporated in England and Wales. The members of the company are the Trustees named on page 2. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

- c) Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.
- d) Income from government and other grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met and the amount can be measured reliably.
- e) Other incoming resources are recognised when it is probable that the income will be received and the amount of income receivable can be measured reliably.
- f) Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measure reliably. Expenditure includes attributable VAT which cannot be recovered.

Resources expended are allocated to the particular activity where the costs relates to that activity.

- g) Depreciation is provided at rates calculated to write off the cost of each asset over its estimated useful life:
Minibus – 20% straight line
- h) General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

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Notes to the accounts for the year ended 31 December 2020

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2. Incoming resources

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Grants				
Reaching Communities	-	29,152	29,152	28,683
Recovery Devon	-	200	200	600
Devon Community Foundation	-	3,361	3,361	2,000
Awards For All	-	7,403	7,403	-
	-	40,116	40,116	31,283
Voluntary Income				
Donations	624	-	624	5,407
Friends Subscriptions	84	-	84	102
	708	-	708	5,509
Activities in furtherance of the charity's objects				
Private Bookings	530	-	530	4,637
Use of minibus	145	-	145	2,054
Educational visits	6,120	-	6,120	13,698
	6,795	-	6,795	20,389
Activities for generating funds				
Fundraising	-	-	-	2,844
TOTAL	7,503	40,116	47,619	60,025

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Notes to the accounts for the year ended 31 December 2020

3. Resources Expended

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Charitable Activities				
Training	-	-	-	1,506
Community Garden	-	28,694	28,694	22,475
Artists/Educator fees/materials	5,320	4,558	9,878	17,287
Educational access	-	2,762	2,762	3,050
Minibus expenses	-	1,418	1,418	3,986
Depreciation – Minibus	2,227	-	2,227	5,940
Grain Barn	20	-	20	6,290
	7,567	37,432	44,999	60,534
Management and Administration				
Administration expenses	1,395	3,602	4,997	5,365
Office expenses	118	295	413	526
Professional fees	107	266	373	471
Licences & Insurance	465	1,161	1,626	1,572
Building Capacity	-	-	-	500
	2,085	5,324	7,409	8,434
TOTAL	9,652	42,756	52,408	68,968

4. Staff costs and numbers

Staff salaries £17,562

No employee received emoluments of more than £60,000

The average number of employees during the year, calculated on the basis of full time equivalents was as follows

Garden volunteer co-ordinator	0.4
Garden volunteer support worker	0.4
Admin and garden support	0.2

Nothing was reimbursed to trustees of the company in the year, for out of pocket expenses.
No trustee received any remuneration in the current or preceding year.

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Notes to the accounts for the year ended 31 December 2020

5. Taxation

The charitable company is exempt from corporation tax on its charitable activities

6. Fixed Assets

	Minibus £
Cost	
As at 1 January 2020 and at 31 December 2020	<u>29,700</u>
Depreciation	
As at 1 January 2020	27,473
Charge for the year	<u>2,227</u>
As at 31 December 2020	<u>29,700</u>
Net Book Value	
As at 31 December 2020	<u>-</u>
As at 31 December 2019	<u>2,227</u>

7. Creditors

	Total 2020 £	Total 2019 £
Other creditors	<u>24</u>	<u>-</u>

8. Analysis of net assets between funds

	General Funds £	Restricted Funds £	Total £
Fixed Assets	-	-	-
Current Assets	59,803	2,344	62,147
Current Liabilities	(24)	-	(24)
	<u>59,779</u>	<u>2,344</u>	<u>62,123</u>

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Notes to the accounts for the year ended 31 December 2020

9. Movement in funds

	Balance b/f	Income	Expenditure	Balance c/f
Restricted Projects (<i>see below</i>)	4,984	40,116	42,756	2,344
Unrestricted funds	61,928	7,503	9,652	59,779
Total	66,912	47,619	52,408	62,123

Restricted funds	Balance b/f £	Income £	Expenditure £	Balance c/f £
Garden project				
Reaching Communities	2,640	29,152	31,792	-
Recovery Devon	-	200	200	-
Creativity				
Devon Community Foundation	-	3,361	3,361	-
Awards For All	-	7,403	7,403	-
Pony Access				
Devon County Council	1,844	-	-	1,844
Farm Website				
Natural England	500	-	-	500
TOTAL	4,984	40,116	42,756	2,344

Internal Designated Funding

Replacement Minibus:

£21,000 (7 years @ £3000, assuming the life of the minibus to be 10 years)

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Report of the Directors and Examined and
Unaudited Financial Statements

For the year ended 31 December 2020

Company Registration Number 07394459
Charities Commission Registration Number 1146209

ORGANICARTS

Trustees' report year end 31 December 2020

The name of the charity: Organic Arts

The company registration number: 7394459

The Charities Commission registration number: 1146209

The address of the principal office of the charity: West Town Farm, Ide EX2 9TG

The names of the trustees for the charity:

Michael Gardner (resigned 23 June 2021), Cathy McGarvey, Peter Grainger, Neil Whiter, Zoe Haigh, Judith Badger (appointed 11 January 2021), Christine Burns (appointed 23 June 2021).

This report has been prepared in accordance with Part 8 of the Charities Act 2011 and constitutes a director's report for the purposes of company legislation.

Structure Governance and Management

The nature of the governing document and how the charity is constituted:

Organic Arts governing document is its Memorandum and Articles of Association. Organic Arts is a company limited by guarantee with no share capital and a registered charity with the Charities Commission.

The methods adopted for the recruitment and appointment of new trustees:

New trustees are elected at the AGM or seconded during the year between AGMs

Objectives and Activities

A summary of the objects of the charity as set out in its governing document:

To advance the education of the public in the subject of the arts, farming, rural and environmental issues.

Summary of the main activities undertaken in relation to those objects:

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Achievements and Performance:

As in all other aspects of our lives, 2020 will be remembered as the year that the Covid19 pandemic began to dominate the decision making, activities and very survival of organicARTS. As a team of trustees, staff and volunteers we had to react to almost complete closure of West Town Farm to visitors in March 2020 as the country entered the first lockdown. Fortunately much of our core funding continued so that we were able to make the decision not to furlough staff. Activity on site consisted largely of garden maintenance, with other staff working from home and supporting garden volunteers and each other remotely.

As lockdown began to be lifted in July we made the site safe for outdoor working in small numbers and gradually encouraged people back to the Garden group. The Makers group

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Trustees' report year end 31 December 2020

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Policy on reserves: We keep sufficient reserves for three months activities

Details of any fund materially in deficit and the circumstances giving rise to the deficit and steps being taken to eliminate the deficit:

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Company law 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 charitable company and of the incoming resources and application of resources of the charitable company for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently
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Trustees' report year end 31 December 2020

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This report has been prepared in accordance with the Charity's Statement of Recommended Practice: SORP (FRS102) and in accordance with the special provisions of part 16 of the Companies Act 2006 relating to smaller entities.

In preparing this report, the Trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

The annual report was approved by the trustees of the charity on 18 October 2021 and signed on its behalf by:

Peter Grainger

ORGANICARTS

Independent Examiner's report Year end 31 December 2020

Independent Examiner's Report to the Trustees of organicARTS

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 December 2020 which are set out on pages 6 to 12.

Responsibilities and basis of report

As the charity 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 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 company'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.

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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.

Glenn Redler BFP FCA
GX Accountancy & Bookkeeping Services
1 Fortescue Court
Fortescue Farm
Thorverton
Exeter
EX5 5JN

Date: 25 October 2021

organicARTS

**Statement of financial activities (incorporating income and expenditure)
For the year ended 31 December 2020**

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Professional fees		107	266	373	471
Licences & Insurance		465	1,161	1,626	1,572
Building Capacity		-	-	-	500
Total resources expended		9,652	42,756	52,408	68,968
<u>Net income/(expenditure) and net movement in funds</u>		(2,149)	(2,640)	(4,789)	(8,943)
Reconciliation of funds					
Total funds brought forward		61,928	4,984	66,912	75,855
Total funds carried forward		59,779	2,344	62,123	66,912

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Balance Sheet as at 31 December 2020

	Note	Total 2020 £	Total 2019 £
Tangible Fixed Assets	6	-	2,227
Current assets			
Debtors due within 1 year		-	-
Cash at bank and in hand		62,147	64,685
		<u>62,147</u>	<u>64,685</u>
Current liabilities			
Other creditors	7	<u>24</u>	<u>-</u>
Net current assets		62,123	64,685
Total assets		<u>62,123</u>	<u>66,912</u>
Represented by			
Capital and reserves			
Unrestricted funds	8	59,779	61,928
Restricted funds	9	<u>2,344</u>	<u>4,984</u>
Total reserves carried forward		<u>62,123</u>	<u>66,912</u>

For the year ending 31 December 2020 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 special provisions relating to companies subject to the small companies regime within part 15 of the Companies Act 2006.

Approved by the board of directors on 18 October 2021 and signed on their behalf by:

Peter Grainger

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Notes to the accounts for the year ended 31 December 2020

1. Accounting policies

- a) 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 (FRS102) (effective 1 January 2015) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

The address of the registered office is given in the trustees' report on page 2. The nature of the charity's operations and its principal activities are set out in the trustees' report. OrganicARTS meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The functional and presentational currency of these financial statements is sterling.

b) Company Status

The company is a company limited by guarantee incorporated in England and Wales. The members of the company are the Trustees named on page 2. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

- c) Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.
- d) Income from government and other grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met and the amount can be measured reliably.
- e) Other incoming resources are recognised when it is probable that the income will be received and the amount of income receivable can be measured reliably.
- f) Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure includes attributable VAT which cannot be recovered.

Resources expended are allocated to the particular activity where the costs relate to that activity.

- g) Depreciation is provided at rates calculated to write off the cost of each asset over its estimated useful life:
Minibus – 20% straight line
- h) General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

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Notes to the accounts for the year ended 31 December 2020

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2. Incoming resources

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Grants				
Reaching Communities	-	29,152	29,152	28,683
Recovery Devon	-	200	200	600
Devon Community Foundation	-	3,361	3,361	2,000
Awards For All	-	7,403	7,403	-
	-	40,116	40,116	31,283
Voluntary Income				
Donations	624	-	624	5,407
Friends Subscriptions	84	-	84	102
	708	-	708	5,509
Activities in furtherance of the charity's objects				
Private Bookings	530	-	530	4,637
Use of minibus	145	-	145	2,054
Educational visits	6,120	-	6,120	13,698
	6,795	-	6,795	20,389
Activities for generating funds				
Fundraising	-	-	-	2,844
TOTAL	7,503	40,116	47,619	60,025

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Notes to the accounts for the year ended 31 December 2020

3. Resources Expended

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Charitable Activities				
Training	-	-	-	1,506
Community Garden	-	28,694	28,694	22,475
Artists/Educator fees/materials	5,320	4,558	9,878	17,287
Educational access	-	2,762	2,762	3,050
Minibus expenses	-	1,418	1,418	3,986
Depreciation – Minibus	2,227	-	2,227	5,940
Grain Barn	20	-	20	6,290
	7,567	37,432	44,999	60,534
Management and Administration				
Administration expenses	1,395	3,602	4,997	5,365
Office expenses	118	295	413	526
Professional fees	107	266	373	471
Licences & Insurance	465	1,161	1,626	1,572
Building Capacity	-	-	-	500
	2,085	5,324	7,409	8,434
TOTAL	9,652	42,756	52,408	68,968

4. Staff costs and numbers

Staff salaries £17,562

No employee received emoluments of more than £60,000

The average number of employees during the year, calculated on the basis of full time equivalents was as follows

Garden volunteer co-ordinator	0.4
Garden volunteer support worker	0.4
Admin and garden support	0.2

Nothing was reimbursed to trustees of the company in the year, for out of pocket expenses.
No trustee received any remuneration in the current or preceding year.

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Notes to the accounts for the year ended 31 December 2020

5. Taxation

The charitable company is exempt from corporation tax on its charitable activities

6. Fixed Assets

	Minibus £
Cost	
As at 1 January 2020 and at 31 December 2020	<u>29,700</u>
Depreciation	
As at 1 January 2020	27,473
Charge for the year	<u>2,227</u>
As at 31 December 2020	<u>29,700</u>
Net Book Value	
As at 31 December 2020	<u>-</u>
As at 31 December 2019	<u>2,227</u>

7. Creditors

	Total 2020 £	Total 2019 £
Other creditors	<u>24</u>	<u>-</u>

8. Analysis of net assets between funds

	General Funds £	Restricted Funds £	Total £
Fixed Assets	-	-	-
Current Assets	59,803	2,344	62,147
Current Liabilities	(24)	-	(24)
	<u>59,779</u>	<u>2,344</u>	<u>62,123</u>

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Notes to the accounts for the year ended 31 December 2020

9. Movement in funds

	Balance b/f	Income	Expenditure	Balance c/f
Restricted Projects (<i>see below</i>)	4,984	40,116	42,756	2,344
Unrestricted funds	61,928	7,503	9,652	59,779
Total	66,912	47,619	52,408	62,123

Restricted funds	Balance b/f £	Income £	Expenditure £	Balance c/f £
Garden project				
Reaching Communities	2,640	29,152	31,792	-
Recovery Devon	-	200	200	-
Creativity				
Devon Community Foundation	-	3,361	3,361	-
Awards For All	-	7,403	7,403	-
Pony Access				
Devon County Council	1,844	-	-	1,844
Farm Website				
Natural England	500	-	-	500
TOTAL	4,984	40,116	42,756	2,344

Internal Designated Funding

Replacement Minibus:

£21,000 (7 years @ £3000, assuming the life of the minibus to be 10 years)