



Company Number: 07394459

Charity Number: 1146209

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



organicARTS
learning with the land



Trustees Report

Overview

In 2021 organicARTS has worked with 2298 people on 141 onsite sessions, 4 offsite and 10 online. The minibus has been used to support 81 of these sessions. 7 sessions have been for families, 131 for vulnerable adults, 16 for children's groups and 1 for others!! 76 have been tagged as Creative, 117 as Health, 48 as Explore and 78 as Grow. Please note that one session can have multiple tags.

Trustee Report

We are very sad to report that Andrew Sanders passed away in May 2022. This report relates to the period January - December 2021, when we first heard of his illness.

The year started well financially due to the efforts of staff, with emergency covid funding, and a reduction in overheads. However, the first few months saw another lockdown, with oA staff continuing to support volunteers of both the Garden and Makers Groups virtually, until we opened up again in March. It was heartening to hear how much people appreciated this regular contact, and to know how important the work we do is to people experiencing isolation.

There have been several changes in our volunteer and trustee team. Peter stepped down as chair, but continues as a trustee. We thank him for his excellent continuing contribution! We also said goodbye to Mike as a trustee, but he continues to help oA with his carpentry skills, and a generous supply of timber. Thank you Mike! Judith and Chris joined the trustee team and we look forward to working with them. We also welcomed the arrival of John, a new volunteer bus driver - a critical role in getting people to the farm.

2021 is the year we heard the sad news about Andrew's health. While Andrew took sick leave to undergo treatment, Deggie stepped up to take over his role leading the Garden Group. A rota of trustees assisted in providing support, until Lou, a previous volunteer and trustee, took on the role of garden support worker. We thank everyone for their efforts to keep the group running at this difficult time.

Throughout the year, uncertainty about our long term tenure at West Town Farm caused difficulties in obtaining funding, and so we began contingency planning in the event of an end of tenancy. Opinions were gathered on what an ideal site might look like, and investigations of other potential places undertaken. As the overwhelming opinion was that West Town Farm was really the best option, we were relieved to hear towards the end of the year that Andy was planning to buy the lease of the farm from the Church, making our position there more secure.

Several small funding grants were successful, including a contribution to the canopy over the fire pit area, which has provided welcome shelter for the Community Group. Work began on a new gravity fed irrigation system for the garden, funded by South West Water Community Fund, with West Town Farm kindly donating the water tank. West Town Farm additionally supplied us with compost toilets to allow us to re-open safely in March.

The Makers Group applied for and received three grants to help them continue their work. This year they presented an exhibition at The Phoenix Arts Centre, which was a wonderful showcase of their talent. They also began listing and selling work via the oA website, an important step in enabling the members to contribute to the costs of running the group.

The Community Group's activities were limited in the first six months by covid, but we've had wonderful feedback from people very happy to be able to reconnect with nature, once they were able to recommence. Towards the end of the year bigger events were possible again, and they supported the DARTS festival at the farm and also the Apple and Pumpkin day, with 100s of visitors over the day.

Discussions have begun and are ongoing on the structure and management of oA, with many ideas on how to move forward as a co-operative team. We also began planning new monthly volunteer working parties, to help out on various jobs around the site and especially to help get the garden back into shape after multiple lockdowns.



Our Trustees/Directors in 2021

From June 2021 our trustees operated a rotating chair system

Neil Whiter Secretary

Peter Grainger Chair (from January– July)

Cathy McGarvey

Zoe Haigh

Judith Badger (Jan 2021)

Christine Burns (June 2021)

Employed Staff

Andrew Sanders Garden Volunteers Manager (went on medical leave 09/07/21)

Deggie Belton Garden Volunteers Assistant / Manager

Christine Duff Co-ordinator, Funding

Self Employed / Sessional Staff

Lucy Rockcliffe Ceramicist, Creative Sessions

Deggie Belton Willow, Creative Sessions

Kevin Cotter Explore Sessions, Visits and Projects

Jo Cotter Explore Sessions, Visits and Projects

Sophie Holt Creative Sessions / Makers Group

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

Philiy Kersey Administrator, Monitoring and Evaluating

Lou Jones Community Garden Support





Volunteer Staff

Christine Duff Fundraising and organicARTS development

Peter Jeffs Pottery development

Lucy Rockcliffe Pottery development

Deggie Belton Willow garden co-ordination and development

Kevin Cotter Explore project development, co-ordination and admin; organicARTS development

Jo Cotter Event Co-ordination, Explore development, organicARTS development

Andrew Sanders Community garden and outdoor development

Judith Badger Mini Bus Driver/ Maintenance

John Burgess Mini Bus Driver/ Maintenance

Summer Varley Site development and events

Philiy Kersey Site development and events

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.



Explore

Overview

In 2021 the Explore team ran 18 schools sessions, 7 family support days, 9 Pelican Project farm exploring and creativity workshops and 2 sessions with DARTS (Diversity Arts)

Specific Projects with Community Groups

The DARTS sessions provided a nice contrast with the first an online storytelling from our outside studio in front of the office in May and then story-walks and apple pressing in September. It was great to hear the recognition of the space as people arrived at the real farm!!

The Pelican Project works with a diverse range of wonderful people and over the year we have been foraging for wild garlic, discovering the folklore of bluebells on a story-walk, creating solar powered shadow puppets on our new firepit awning and much more. The group value the time to be themselves and be accepted.



Larger groups from schools and for family support did not start until late Spring due to COVID restrictions. We have been farm exploring and apple pressing since then. For lots of children this was their first experience of a school visit!! We took the apple press out to visit Stoke Hill Infants and St Sidwells Primary which allowed us to work with more children. The family support sessions work with families where children are adopted or in special guardianship and these visits have been invaluable in providing some much needed breathing space and social play.

Some of our school visits have received funding through West Town Farm's Higher Level Stewardship and the family support sessions have been supported through the Carousel Project.

The year has shown us responding flexibly to the changing challenges and importantly maintaining links with our community groups. It has clearly shown how important contact with the natural environment is for health, well being and creativity.



Create

The Makers Group Project

The Makers Online

We started the year in a lockdown with in-person sessions suspended. Summer and Sophie were running an online weekly program for those who had access to the internet. This program was also published to our social media and website for the public to access and follow along with each week. <https://themakersgroup.pb.online/weeklyprompts>

These weekly self guided workshops encouraged everyone to spend time outside, appreciate nature, use materials found in their home or outside, and to create in any way we can. The Makers Group met online each week to talk about the project, how they were getting on, and share what they had created. These 10 weeks were ended with our craftivism 'spreading a smile' project which we launched publicly through a press release.

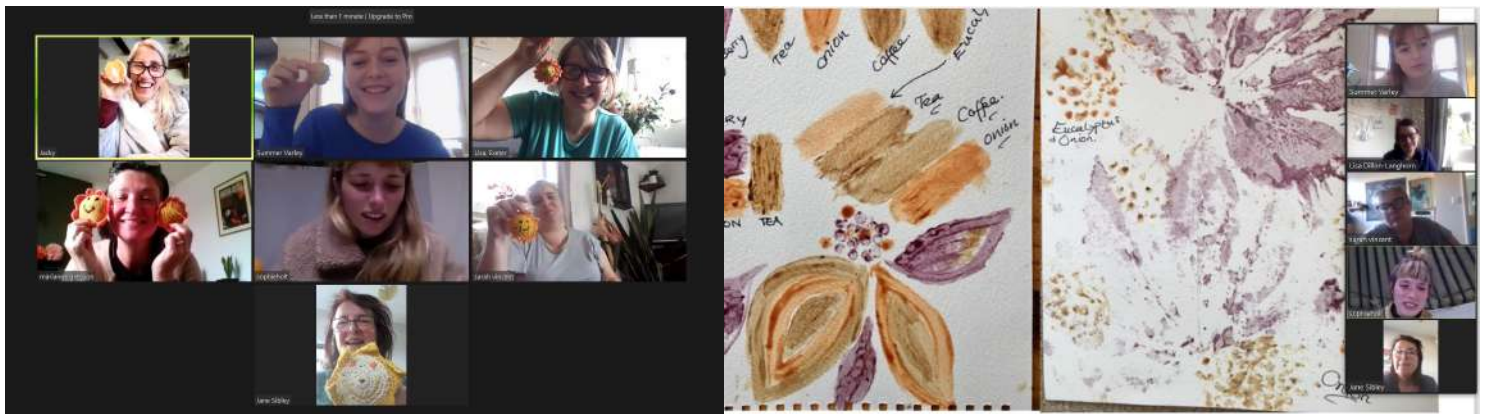
100% of online participants said the sessions positively impacted their mental health.

Feedback quotes:

'Being able to actually see all our group on a weekly basis kept a continuity to our group. It enabled us all to be part of the conversation and keep up to date with others' lives.'

'It helped enormously to have something outside of my household to focus on. Something outside the daily family grind to remind me I exist as a person.'

'Yes having to get out to take photos and collect leaves etc for our projects, encouraged me to look at nature more and walk further!!'



Returning to in person sessions

The Makers Group returned to in person session on the 11th of March. New risk assessments, policies, procedures and ways of working were prepared to enable this. The procedures would be constantly updated inline with government guidance to ensure the safety of all of our members.

We began with refreshing the focusing on the importance of being outdoors and using materials from the land around us. Our creative sessions involved Sound Walks, upholstery, ceramics, beeswax wraps, natural dye of textile, macrame, weaving, and sewing.

From Jan-July this project was funded by the National Lottery Community Recovery Fund. We also had funding from the National Survivor User Network Peer Support fund for transport. In July we received funding from Devon Community Foundation that enabled us to continue the rest of the year.

Exhibitions

In May we were part of Exeter Phoenix online Mental Health festival 'Bloom' <https://exeterphoenix.org.uk/exeter-bloom-community-exhibition-2021>

In November we were part of NSUN online creative exhibition <https://nsunagm2021.com/creative-exhibition>

From Oct to Nov the makers group had their own physical exhibition at Exeter Phoenix. The group visited this exhibition and had a tour of the gallery in November.

Create— Continued



Selling Events

It has always been one of the aims of the project to sell some of the artwork and products created by the Makers Group Members. Throughout 2021 we were able to attend events in person again to begin to explore this aim. In September we were a part of the Fore Street Flea Market where group members and Summer held a stall. In November we set up an online test shop. In Dec we hosted a pop up shop at the farm and also took part in West Town Farm's farmers' market. These events were a great opportunity for members to develop skills such as interactions with the public, handling money and transactions, and building self confidence.



Development of the Makers Group Project

Through the year Summer and Sophie worked on the development of the project. This included encouraging peer lead sessions, scheduling visiting artists, creating a social impact report, online working report, independent studio time for makers members, resorting the grain barn into a useable studio space, and outlining our roles as facilitators.

Create at OA

The create team ran two creative away days detailed in the outreach/ visitors section on page 11.

As much of the year was spent in lockdowns and with some restrictions, there was not much demand for running public courses.

Artist Lindsey Rowe has been working in the pottery space over 2021

Development of the workshop space

From April till July, Peter Jeffs lead the clearing, sorting and tidying of the pottery studio, supported by Lucy Rockcliffe. This was in preparation to begin in person classes again. In August Lucy ran a 2 week mosaic course and a 2 week ceramic course. These were both public courses in which attendees could book their space online.

Peter Jeffs created a guidance document for ways of working with clay at OA. The document was adopted to be used as reference for all future work involving clay at OA.





We started 2021 in lockdown, with the Community Garden days suspended. Andrew and Deggie worked throughout to complete willow cutting and early plantings of staples like parsnips and leeks. Andrew shared updates with the community garden volunteers via our social media, along with updates on the crops via pictures and other areas of the farm, including the pigs. Deggie filmed a video of how to tie a rose knot on harvested willow. We launched a 'letters to volunteers' program which enabled the volunteers to communicate with each other through hand written



The garden volunteers returned on 31st March and were faced with the monumental challenge of getting the garden back on track, weeding and planting full steam ahead!

In total we ran 71 Garden Sessions in 2021. Highest attendance recorded was 22, with the lowest attendance recorded was 8.



A wild and wonderful garden post lockdown was tackled valiantly by the volunteers and continues to grow and get back on track.

Missing some of the planting season has reduced the amount produced, and has impacted on the content of the soup for the community lunch available for the volunteers.

Through the spring to summer 2021 we received weekly contact from organisations wishing to refer individuals to us. The rise in demand was astonishing and clearly an effect from post lockdowns. It had become very obvious that there were a lot of individuals needing to connect with nature. NHS Partnerships, Supported Housing and learning disability schools and colleges contacted us, social prescribing really coming to the fore. We had to have a waiting list as we were still managing numbers as per our Covid guidelines.

Following our return we sent out evaluation and feedback questions to all the users of our Garden project, some very positive feedback.

From Orchard Manor School who sent pupils for work experience with us

"Our vulnerable adults with special educational needs gain experience and development that is unmeasurable and the positive impact this has on their physical, emotional, and mental wellbeing would be impacted greatly if organicARTS ceased to operate. Services and provisions that can support the type of learners we have are far and few between especially with trained and skilled employees that fully understand the learning styles and approaches needed. Therefore, the ongoing need for places like Organic Arts is more important now than ever."

Grow (continued)

A challenging year in many ways, sadly Andrew our community garden coordinator went off on long term sick leave. Deggie and the Trustees worked a rota to enable the garden to continue. We were then very fortunate to have Lou Jones join the garden team on August 6th to support Deggie on Fridays and Wednesdays in the near future.

By late summer most of the beds were cleared we had much of the planting was back on track.

Autumn saw a great deal of progress on the water project with the frame work made from oak and hazel cleared on site completed. Both garden gates are repaired and the rabbit fencing on one side of the garden has been completed.



One of our successes has been building a "hotbox" inside the poly tunnel to experiment with overwintering plants. As well as vegetables this year we have grown a selection of dye plants including dyers chamomile, woad and indigo. Hopefully we will be able to save seed from these along with our parsnip and leek seeds.

We also had a very successful tea party thrown by the volunteers to celebrate Christine's 70th birthday.

October 2021 marked the end of our 5 year Reaching Communities funding for the garden and since then Christine has been working hard to secure another lottery bid. We were successful in gaining funding from SWW for a water project plus we succeeded with an application to GWR for £20,000 which should come into action in 2022.

Additionally we were very pleased that one of our volunteers managed to gain employment having been able to provide a very positive reference!



Funding

This is another year when our earned income and donations has been affected because of the restrictions due to the continuing threats from Covid outbreaks. Our National Lottery 'Reaching Community' grant reached its end in October and we had no replacement but continued to provide the activities whilst replacement funding was sought. We received a variety of grants towards recovering activities affected by lockdowns which were used to ensure the Makers group could continue. We also received a grant from South West Water to create a gravity feed rain water system for the garden and from Groundwork towards capacity building for the organisation. As activities began to open up our earned income started to build up, but no fundraising took place. Expenditure does not reduce significantly when activities reduce, and included cover for long term sick leave for a member of staff, hence our deficit for the year. Once again we're thankful for healthy reserves which have kept us solvent and we look forward to a more healthy year in 2022.

Summary of Finances

Summary of Finances (Subject to verification)

Brought Forward from 2020	£62,123
Total Income in 2021	£47,343
Total Expenditure 2021	£54,529
Surplus for the Year	(£ 7,186)
Balance Carried Forward to 2022	£54,937





Outreach/ Visitors

As a lot of 2021 was spent in lockdown we were not able to do our regular events and had a lot less visits from other organisations or groups.

Kevin Visit with Exeter College 22nd June

Creative day for co labs resilient women 29th June

Creative team building day with Terrafirma– 27th Oct

Training / Policies

The new policies created and signed off in 2021 were:

Harassment and Bullying 7/12/21

Safeguarding and adults policy renewed and updated 9/11/21

Child protection policy and procedures 9/11/21

Face to face training very difficult in this year due to COVID restrictions and lockdowns, most training delayed until viable.

All employed and sessional staff completed online safe guarding training in March 2021



Events

We were not able to run any events in 2021 due to COVID restrictions and lockdowns.

Volunteers

All employed staff, sessional staff and volunteers put in notable time and energy, above and beyond their role descriptions. The team began attending volunteer days for one Sunday each month. This enabled us to spend time together as a team, and begin to tackle some of the big jobs that need doing on site.

Mini Bus

COVID rules continued on the minibus in 2021. When we began in person session again in late March passengers on the bus had their temperature taken before entering, they had to wear a mask and sanitise their hands. As the bus had reduced capacity, sometimes double runs were done to enable everyone to access our projects.

John returned as a volunteer driver to support the Community Garden sessions. The Makers Group used the mini bus to visit their exhibition at Exeter Phoenix. It was also used to transport Meridian Raw photography group, this included an individual who used an electric wheelchair and an assistance dog.



Thank You

Thank you to all of **our employed and sessional staff** for traversing a turbulent and unexpected year. Thank you for creating new risk assessments, ways of working and procedures that kept all visitors safe as we returned to in person sessions. Enabling individual's to access social environments within nature was so important after lockdowns and isolation indoors.

Thank you to our **community garden volunteers** for continuing to create a haven for nature, and a welcoming environment for all people to be in.

Thank you to our **trustees** for stepping in and going above and beyond to support our projects this year. Thank you for your continued guidance, support and drive for all that we do.

OrganicARTS is made up of a wonderful, passionate, experienced, and creative team of people who are committed to our vision and ethos. Thank you for continuing to develop our organisation and what we do so that we can continue to support and educate local individuals in the best ways possible.



Declaration

This report was agreed by all trustees on _____

Signed _____

Print _____

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Trustees' Report and
Unaudited Financial Statements

For the year ended 31 December 2021

Company Registration Number 07394459
Charities Commission Registration Number 1146209

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Trustees' report year end 31 December 2021

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 (who are also the directors for the purposes of company legislation):

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, Performance and Financial Review:

Please see our detailed Annual Report appended to these financial statements for full details of our activities, achievements and financial results in 2021.

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

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Trustees' report year end 31 December 2021

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 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
and signed on its behalf by:

.....
Peter Grainger

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Independent Examiner's report Year end 31 December 2021

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 2021 which are set out on pages 5 to 11.

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:

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**Statement of financial activities (incorporating income and expenditure)
For the year ended 31 December 2021**

		Unrestricted	Restricted	2021	2020
		£	£	£	£
Incoming resources	2				
Grants		-	32,765	32,765	40,116
Voluntary income		7,269	-	7,269	708
Activities in furtherance of the charity's objects		7,306	-	7,306	6,795
Total incoming resources		14,575	32,765	47,340	47,619
Charitable expenditure	3				
Charitable activities					
Project fees & materials		12,774	31,015	43,789	41,354
Minibus expenses		1,830	-	1,830	1,418
Depreciation on new minibus		-	-	-	2,227
Management and Administration					
Admin costs		4,191	1,750	5,941	4,997
Office costs		763	-	763	413
Professional fees		1,279	-	1,279	373
Licences & Insurance		1,574	-	1,574	1,626
Total resources expended		22,411	32,765	55,176	52,408
<u>Net income/(expenditure) and net movement in funds</u>		(7,836)	-	(7,836)	(4,789)
Reconciliation of funds					
Total funds brought forward		59,779	2,344	62,123	66,912
Total funds carried forward		51,943	2,344	54,287	62,123

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Balance Sheet as at 31 December 2021

	Note	Total 2021 £	Total 2020 £
Tangible Fixed Assets	6	-	-
Current assets			
Debtors due within 1 year		-	-
Cash at bank and in hand		54,959	62,147
			62,147
Current liabilities			
Other creditors	7	672	24
Net current assets		54,287	62,123
Total assets		<u>54,287</u>	<u>62,123</u>
Represented by			
Capital and reserves			
Unrestricted funds	8	51,943	59,779
Restricted funds	9	2,344	2,344
Total reserves carried forward		<u>54,287</u>	<u>62,123</u>

For the year ending 31 December 2021 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 and signed on their behalf by:

.....
Peter Grainger

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Notes to the accounts for the year ended 31 December 2021

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 2021

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 2021 £	Total 2020 £
Grants				
Reaching Communities	-	22,209	22,209	29,152
Recovery Devon	-	-	-	200
Devon Community Foundation	-	2,000	2,000	3,361
Devon County Council	-	2,826	2,826	-
Exeter City Council	-	500	500	-
Awards For All	-	-	-	7,403
Other grants	-	5,230	5,230	-
	-	32,765	32,765	40,116
Voluntary Income				
Donations	7,203	-	7,203	624
Friends Subscriptions	66	-	66	84
	7,269	-	7,269	708
Activities in furtherance of the charity's objects				
Private Bookings	300	-	300	420
Artists fees and materials	488	-	488	110
Use of minibus	665	-	665	145
Educational visits	5,853	-	5,853	6,120
	7,306	-	7,306	6,795
TOTAL	14,575	32,765	47,340	47,619

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Notes to the accounts for the year ended 31 December 2021

3. Resources Expended

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Charitable Activities				
Community Garden	877	25,815	26,692	28,694
Artists/Educator fees/materials	6,518	5,200	11,718	9,878
Educational access	5,379	-	5,379	2,762
Minibus expenses	1,830	-	1,830	1,418
Depreciation – Minibus	-	-	-	2,227
Grain Barn	-	-	-	20
	14,604	31,015	45,619	44,999
Management and Administration				
Administration expenses	4,191	1,750	5,941	4,997
Office expenses	763	-	763	413
Professional fees	249	-	249	373
Accountancy and Independent Examination	1,030	-	1,030	-
Licences & Insurance	1,574	-	1,574	1,626
	7,807	1,750	9,557	7,409
TOTAL	22,411	32,765	55,176	52,408

4. Staff costs and numbers

Staff salaries £17,359 (2020: £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.

There are no related party transactions that require disclosure.

ORGANICARTS

Notes to the accounts for the year ended 31 December 2021

5. Taxation

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

6. Fixed Assets

	Minibus £
Cost	
As at 1 January 2021 and at 31 December 2021	<u>29,700</u>
Depreciation	
As at 1 January 2021	29,700
Charge for the year	-
As at 31 December 2021	<u>29,700</u>
Net Book Value	
As at 31 December 2021	<u>-</u>
As at 31 December 2020	<u>-</u>

7. Creditors

	Total 2021 £	Total 2020 £
Other creditors	312	24
Accruals	360	-
	<u>672</u>	<u>24</u>

8. Analysis of net assets between funds

	General Funds £	Restricted Funds £	Total £
Fixed Assets	-	-	-
Current Assets	52,615	2,344	54,959
Current Liabilities	(672)	-	(672)
	<u>51,943</u>	<u>2,344</u>	<u>54,287</u>

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Notes to the accounts for the year ended 31 December 2021

9. Movement in funds

	Balance b/f	Income	Expenditure	Balance c/f
Restricted Projects (<i>see below</i>)	2,344	32,765	(32,765)	2,344
Unrestricted funds	59,779	14,575	(22,411)	51,943
Total	62,123	47,340	(55,176)	54,287

Restricted funds	Balance b/f £	Income £	Expenditure £	Balance c/f £
Garden project				
Reaching Communities	-	22,209	(22,209)	-
Other funding for community garden	-	3,606	(3,606)	-
	-	25,815	(25,815)	-
Arts and makers group	-	5,200	(5,200)	-
Social impact project	-	1,750	(1,750)	-
Pony Access	1,844	-	-	1,844
Farm Website	500	-	-	500
TOTAL	2,344	32,765	32,765	2,344

Internal Designated Funding

Replacement Minibus:

£24,000 (8 years @ £3000, assuming the life of the minibus to be 10 years)

ORGANICARTS

Independent Examiner's report

Year end 31 December 2021

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 2021 which are set out on pages 5 to 11.

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

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