

**RHUBARB FARM CIO
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**



51 Field Drive
Shirebrook
Mansfield
Notts
NG20 8BT

Rhubarb Farm CIO
Trustees' Report and Unaudited Financial Statements
For The Year Ended 31 December 2021

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Rhubarb Farm CIO
Company Information
For The Year Ended 31 December 2021

Trustees	Mr John Beazer
	Mrs Angela Keyworth
	Mr Peter Finch
	Mr Gareth Dillon
	Mr Simon Taylor
Company Number	CE026250
Registered Office	Hardwick Street
	Langwith
	Mansfield
	Notts
	NG20 9DR
Accountants	Ben Elliott Accounting Ltd
	51 Field Drive
	Shirebrook
	Mansfield
	Notts
	NG20 8BT

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st August 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

This report includes the Directors Report as required by company law.

OBJECTIVES AND ACTIVITIES

We offer work placements, training and volunteering opportunities to people with long-term issues, including ex-offenders, those with mental or physical ill health, people with learning disabilities, school students struggling with their behaviour, recovering drug or alcohol misusers, and ex-service personnel with PTSD. We serve people in N Derbyshire and N Nottinghamshire.

The objects of the CIO are to promote inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society, including providing employment and training and support to improve wellbeing, or parts of society, as a result of one or more of the following factors: unemployment; financial hardship; youth or old age; ill health (physical or mental); substance abuse or dependency including alcohol and drugs; discrimination on the grounds of sex, race, disability (learning and/or physical), ethnic origin, religion, belief, creed, sexual orientation or gender re-assignment; poor educational or skills attainment; relationship or family breakdown (including domestic abuse); poor housing (that is housing that does not meet basic habitable standards; crime (either as a victim of crime or as an offender rehabilitation into society).

n.b. All the people supported at Rhubarb Farm are called volunteers, which recognises their value in the contribution they may to the work of the Farm.

Significant activities

COVID

Rhubarb Farm continued its recovery from COVID during 2021 but the knock-on impact has been lower income, which has still not got back to pre-COVID rates.

As COVID restrictions eased, volunteers started coming back to the Farm gradually, although the second lockdown in the winter of 2020/2021 confounded volunteers' returns. Many were isolated and suffered loneliness and depression during lockdowns, so more remedial work was needed to support their return and recovery.

Public benefit

Consultation with Stakeholders

Rhubarb Farm's stakeholders are all those individuals who use the site for work placements, training or volunteering opportunities, plus those organisations which refer people to Rhubarb Farm for support and/or training. In addition, they are also the people who live in the immediate vicinity of the site, especially in Langwith and in the administrative districts of Bolsover, North-East Derbyshire, Chesterfield, Mansfield and Bassetlaw. And there are the organisations which either fund Rhubarb Farm through grants, or award contracts, or support the Farm in other, practical or in-kind ways.

Stakeholders are integral to Rhubarb Farm's work and in the financial year January to December 2021, Rhubarb Farm has involved stakeholders in a variety of ways: -

- 1) Maintained the website www.rhubarbfarm.co.uk to give information about the enterprise.
- 2) Maintained a Facebook <https://www.facebook.com/pages/Rhubarb-Farm/222740847792024>
- 3) Run a Twitter account to reach more people with information about the work of the Farm.
- 4) Regularly leafleted, posted on Facebook, and tweeted with details of courses, activities and plans to keep people updated about Rhubarb Farm's work.
- 5) Had several articles and features about Rhubarb Farm printed or broadcast e.g., on Radio Mansfield 102, Radio Nottingham and in the local newspapers The Mansfield Chad, and The Derbyshire Times.
- 6) Continuing since lockdown, delivered about 50 food bags per week and 25 cooked meals a week.
- 7) Increased the number of volunteers coming to site on a regular basis to about 60 people.
- 8) Produced fresh vegetables and sold or given them to encourage the consumption of fresh vegetables. In July 2012, we started a veg bag scheme for customers who subscribe, and 25 people come to site weekly to collect their bags. When requested/referred we provide veg bags for 4 weeks to families in food or emotional poverty, to help them over a crisis as we are one of Derbyshire's 17 registered food banks. In 2021, we continued to supply our veg bag customers, and also sold to local farm shops and cafes.
- 9) Having 100 hens to provide eggs for sale, and a chance for volunteers to learn about poultry care. This is a good way of engaging volunteers, especially the young school students.
- 10) Also, as a means of engaging volunteers, Rhubarb Farm keeps pigs. Volunteers have enjoyed taking part in pig management when allowed back on the Farm after COVID.
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- 13) Rhubarb Farm employs people whose backgrounds often mean they have problems finding work elsewhere. We have a history of supporting people into work, and these appointments exemplify our ethos. In this financial period 30% of our staff were people who first started as volunteers at the Farm. 3 ex-offenders, 5 people with mental ill health, one person who is profoundly deaf, 1 recovering alcoholic and 1 recovering drug misuser were all employed at the Farm during 2021.
- 14) We are contracted by several schools and take students who are struggling with their behaviour in school. Prior to COVID they came for one or two days a week on the Farm, as an alternative placement and got involved in whatever work is going on at the time and undertook ASDAN courses. Schools think we work miracles with them, but it is because we are providing them with the right environment for their needs. We turn these kids round and when they move on they have learnt better to control themselves, have found interests and motivation, and view life more positively than when

they started at the Farm. In Autumn 2021, school students returned to the Farm, and we were able to support more of them to recover from the isolation of COVID.

15) In October 2021, the Farm was able to hold pumpkin picking days so that local families could come and pick their own pumpkins and do pumpkin activities on site. This was very popular and we sold about 400 pumpkins that we had grown.

16) The Rhubarb Farm Trustees meet every two months to oversee the work and financial management of the charity. In addition, Board members attend events and support the activities at the Farm in person.

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STRATEGIC REPORT

Financial review

Financial position

The charity's only income for the year was one donation from the associated Community Interest Company – Rhubarb Farm CIC - to enable the charity to begin its operations and by a small amount of bank interest achieved from the balance of this donation received.

The only expenses of the charity for this year were bank charges.

Reserves policy

The Charity's policy is to hold approximately two months of operational expenditure as reserves. The closing funds at the year-end meets the Charity's reserves policy.

Going concern

There are no uncertainties about the Charity's continuing as a going concern.

Principal risks and uncertainties

The major risks to which the Charity is exposed have been formally reviewed, with particular focus on events that would seriously impede the operations of the Charity. Strategic safeguards are in place to reduce, as far as possible, the impact of those risks. The risk register was updated most recently in May 2021.

The principal risks and uncertainties are in the following areas: Health and safety, IT disaster recovery and planning, lack of building fabric maintenance.

Health and Safety

Caring for large groups of individuals brings with it the risks of accidents either in working facilities or accommodation. This risk is mitigated by a rigorous health and safety routine. Experts in this area give constant advice and direction as to how working and living practices can be made safer. The workers are continuously trained in the procedures they should undertake, and how they should carry out their tasks in the safest manner. Documentation is provided as part of their training.

IT disaster recovery and planning

The systems used to achieve the aims of the Charity are completely reliant on IT services. The potential for such services to be damaged or impeded in some way is a serious risk to the operations of the Charity. This risk is mitigated by extremely detailed IT backup procedures. Offsite backups are carried out regularly, with sensitive data being backed up more frequently. Should a physical server be lost, remote servers kept off-site can take over and ensure the continued running of operations. In the unlikely event that the network goes down, a strong, robust infrastructure allows for operations to continue uninterrupted. Rhubarb Farm operates a contact management system for the people it supports, called Charity Log, which is a cloud-based system.

Lack of building fabric maintenance

Regular repair and maintenance programmes are carried out to a high standard. Experts in relevant areas give training and monitor these areas carefully. Ongoing training and documentation is provided based on appropriate standards and followed by those who have the responsibility for caring for the buildings.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity was incorporated on 10th June 2021 and is governed by the Memorandum and Articles of Charity.

Organisational structure

The charity is constituted as a company limited by guarantee.

The Trustees of the Charity who held office during the year, and at the date of this report, are set out below. When necessary, the Trustees review potential candidates, on the basis set out in the Articles of Charity. Their abilities and qualifications are evaluated by the Trustees. New Trustees are given training in both operational and financial matters with the aid of the existing trustees and relevant documentation and guidance provided by the Charity Commission.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the management committee should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is not appropriate to assume that the company will continue on that basis.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 1985. The Trustees 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.

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

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, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to select suitable accounting policies and then apply them consistently; observe the methods and principles in the Charity SORP; make judgements and estimates that are reasonable and prudent; state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

Trustees

The Trustees who held office during the year were as follows:

Mr John Beazer (Chairman)	APPOINTED	10/06/2021
Mrs Angela Keyworth	APPOINTED	10/06/2021
Mr Peter Finch	APPOINTED	10/06/2021
Mr Gareth Dillon	APPOINTED	10/06/2021
Mr Simon Taylor	APPOINTED	10/06/2021

Small Company Rules

This report has 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.

On behalf of the trustees



Mr John Beazer
Chairman
26th September 2022

**Rhubarb Farm CIO
Accountant's Report
For The Year Ended 31 December 2021**

Report of the Accountant to the Trustees of Rhubarb Farm CIO

These financial statements have been prepared in accordance with our terms of engagement and in order to assist you to fulfil your duties under the Companies Acts that relate to preparing the financial statements of the company for the year ended 31 December 2021.

We have prepared these financial statements based on the accounting records, information and explanations provided by you. We do not express any opinion on the financial statements.

On the Statement of Assets and Liabilities you have acknowledged your duties under the prevailing Companies Acts to ensure that the company keeps adequate accounting records and prepares financial statements that give "a true and fair view".

You have determined that the company is exempt from the statutory requirement for an audit for this accounting year. Therefore, the financial statements are unaudited.

The financial statements are provided exclusively to the director for the limited purpose mentioned above and may not be used or relied upon for any other purpose or by any other person, and we shall not be liable for any other usage or reliance.

Signed



Benjamin Elliott FMAAT
23rd September 2022

Ben Elliott Accounting Ltd
51 Field Drive
Shirebrook
Mansfield
Notts
NG20 8BT

Rhubarb Farm CIO
Statement of Financial Activities (including Income & Expenditure Account)
For The Year Ended 31 December 2021

	Notes	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Incoming resources from generated funds:					
<i>Voluntary income:</i>					
Donations and grants	2	30,600	-	30,600	-
Investment income		4	-	4	-
Total incoming resources		30,604	-	30,604	-
Resources Expended					
Bank charges		1	-	1	-
Total resources expended		1	-	1	-
Net income for the year. (Net incoming resources before other recognised gains)		30,603	-	30,603	-
Other recognised gains		-	-	-	-
Net movement in funds		30,603	-	30,603	-
Reconciliation of funds					
Total funds brought forward		-	-	-	-
Total funds carried forward		30,603	-	30,603	-

The notes on page 12 to 13 form part of these financial statements.

Rhubarb Farm CIO
Statement of Assets and Liabilities
As at 31 December 2021

	Notes	2021 £	£
CURRENT ASSETS			
Cash at bank and in hand		30,603	
		<u>30,603</u>	
NET CURRENT ASSETS (LIABILITIES)			30,603
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>30,603</u>
NET ASSETS			<u>30,603</u>
Unrestricted funds			
General funds	2		30,603
TOTAL FUNDS			<u><u>30,603</u></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 trustees have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions of Part VII of the Companies Act 1985 relating to small entities.

On behalf of the board



 Mr John Beazer
 Director

26th September 2022

The notes on page 6 form part of these financial statements.

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Fund accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Unrestricted funds include a revaluation reserve representing the restatement of investment assets at market values.
- Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

1.3 Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to, and virtually certain to receive, the income and the amount can be quantified with reasonable accuracy. The following policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Clothing and other items donated for resale through the charity's shop are included as incoming resources within activities for generating funds when they are sold.
- Investment income is included when receivable.
- Incoming resources from charitable trading activity are accounted for when earned.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

1.4 Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

Rhubarb Farm CIO
Notes to the Financial Statements
For The Year Ended 31 December 2021

2. Donations

	Unrestricted	Restricted	2021 Total £2021	2020 Total £
Donations	30,600	-	30,600	-
	30,600	-	30,600	-

3. Total Resources Expended

	Basis of allocation	Governance	2021
		£	£
Support costs allocated to activities			
Bank Charges	Transactions	1	1
Total resources expended		1	1

4. Trustee Remuneration & Related Party Transactions

No trustees received any remuneration during the year.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

5. Taxation

As a charity, Rhubarb Farm CIO is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

6. General Information

Rhubarb Farm CIO is a private company, limited by shares, incorporated in England & Wales, registered number CE026250. The registered office is Hardwick Street, Langwith, Mansfield, Notts, NG20 9DR.



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Parties involved with this document

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Date	Action
Tue, 4th Oct 2022 23:52:33 BST	Mr John Beazer viewed the envelope. (80.229.137.195)
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Tue, 4th Oct 2022 11:49:19 BST	Document emailed to party email (3.8.194.254)
Tue, 4th Oct 2022 11:49:11 BST	Sent the envelope to Mr John Beazer for signing. (18.133.238.222)
Tue, 4th Oct 2022 11:49:11 BST	Envelope has been set to automatically remind the active signer every 1 day(s). (18.133.238.222)
Tue, 4th Oct 2022 11:49:11 BST	Mr John Beazer has been assigned to this envelope. (18.133.238.222)
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STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity was incorporated on 10th June 2021 and is governed by the Memorandum and Articles of Charity.

Organisational structure

The charity is constituted as a company limited by guarantee.

The Trustees of the Charity who held office during the year, and at the date of this report, are set out below. When necessary, the Trustees review potential candidates, on the basis set out in the Articles of Charity. Their abilities and qualifications are evaluated by the Trustees. New Trustees are given training in both operational and financial matters with the aid of the existing trustees and relevant documentation and guidance provided by the Charity Commission.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the management committee should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is not appropriate to assume that the company will continue on that basis.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 1985. The Trustees 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.

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

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, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to select suitable accounting policies and then apply them consistently; observe the methods and principles in the Charity SORP; make judgements and estimates that are reasonable and prudent; state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

Trustees

The Trustees who held office during the year were as follows:

Mr John Beazer (Chairman)	APPOINTED	10/06/2021
Mrs Angela Keyworth	APPOINTED	10/06/2021
Mr Peter Finch	APPOINTED	10/06/2021
Mr Gareth Dillon	APPOINTED	10/06/2021
Mr Simon Taylor	APPOINTED	10/06/2021

Small Company Rules

This report has 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.

On behalf of the trustees



Mr John Beazer
Chairman

26th September 2022

**Rhubarb Farm CIO
Accountant's Report
For The Year Ended 31 December 2021**

Report of the Accountant to the Trustees of Rhubarb Farm CIO

These financial statements have been prepared in accordance with our terms of engagement and in order to assist you to fulfil your duties under the Companies Acts that relate to preparing the financial statements of the company for the year ended 31 December 2021.

We have prepared these financial statements based on the accounting records, information and explanations provided by you. We do not express any opinion on the financial statements.

On the Statement of Assets and Liabilities you have acknowledged your duties under the prevailing Companies Acts to ensure that the company keeps adequate accounting records and prepares financial statements that give "a true and fair view".

You have determined that the company is exempt from the statutory requirement for an audit for this accounting year. Therefore, the financial statements are unaudited.

The financial statements are provided exclusively to the director for the limited purpose mentioned above and may not be used or relied upon for any other purpose or by any other person, and we shall not be liable for any other usage or reliance.

Signed



Benjamin Elliott FMAAT
23rd September 2022

Ben Elliott Accounting Ltd
51 Field Drive
Shirebrook
Mansfield
Notts
NG20 8BT

Rhubarb Farm CIO
Statement of Financial Activities (including Income & Expenditure Account)
For The Year Ended 31 December 2021

	Notes	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Incoming resources from generated funds:					
<i>Voluntary income:</i>					
Donations and grants	2	30,600	-	30,600	-
Investment income		4	-	4	-
Total incoming resources		30,604	-	30,604	-
Resources Expended					
Bank charges		1	-	1	-
Total resources expended		1	-	1	-
Net income for the year. (Net incoming resources before other recognised gains)					
		30,603	-	30,603	-
Other recognised gains					
		-	-	-	-
Net movement in funds		30,603	-	30,603	-
Reconciliation of funds					
Total funds brought forward		-	-	-	-
Total funds carried forward		30,603	-	30,603	-

The notes on page 12 to 13 form part of these financial statements.

Rhubarb Farm CIO
Statement of Assets and Liabilities
As at 31 December 2021

	Notes	2021 £	£
CURRENT ASSETS			
Cash at bank and in hand		30,603	
		<u>30,603</u>	
NET CURRENT ASSETS (LIABILITIES)			30,603
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>30,603</u>
NET ASSETS			<u>30,603</u>
Unrestricted funds			
General funds	2		30,603
TOTAL FUNDS			<u>30,603</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 trustees have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions of Part VII of the Companies Act 1985 relating to small entities.

On behalf of the board



Mr John Beazer

Director

26th September 2022

The notes on page 6 form part of these financial statements.

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Fund accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Unrestricted funds include a revaluation reserve representing the restatement of investment assets at market values.
- Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

1.3 Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to, and virtually certain to receive, the income and the amount can be quantified with reasonable accuracy. The following policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Clothing and other items donated for resale through the charity's shop are included as incoming resources within activities for generating funds when they are sold.
- Investment income is included when receivable.
- Incoming resources from charitable trading activity are accounted for when earned.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

1.4 Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

Rhubarb Farm CIO
Notes to the Financial Statements
For The Year Ended 31 December 2021

2. Donations

	Unrestricted	Restricted	2021 Total £2021	2020 Total £
Donations	30,600	-	30,600	-
	30,600	-	30,600	-

3. Total Resources Expended

	Basis of allocation	Governance	2021
		£	£
Support costs allocated to activities			
Bank Charges	Transactions	1	1
Total resources expended		1	1

4. Trustee Remuneration & Related Party Transactions

No trustees received any remuneration during the year.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

5. Taxation

As a charity, Rhubarb Farm CIO is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

6. General Information

Rhubarb Farm CIO is a private company, limited by shares, incorporated in England & Wales, registered number CE026250. The registered office is Hardwick Street, Langwith, Mansfield, Notts, NG20 9DR.



Issuer Ben Elliott Accounting Ltd

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Parties involved with this document

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Tue, 4th Oct 2022 23:52:31 BST	Mr John Beazer - Signer (b56c45757cffaaccafda3d9b671881d1)

Audit history log

Date	Action
Tue, 4th Oct 2022 23:52:33 BST	Mr John Beazer viewed the envelope. (80.229.137.195)
Tue, 4th Oct 2022 23:52:31 BST	The envelope has been signed by all parties. (80.229.137.195)
Tue, 4th Oct 2022 23:52:31 BST	Mr John Beazer signed the envelope. (80.229.137.195)
Tue, 4th Oct 2022 23:48:35 BST	Mr John Beazer viewed the envelope. (80.229.137.195)
Tue, 4th Oct 2022 11:49:19 BST	Document emailed to party email (3.8.194.254)
Tue, 4th Oct 2022 11:49:11 BST	Sent the envelope to Mr John Beazer for signing. (18.133.238.222)
Tue, 4th Oct 2022 11:49:11 BST	Envelope has been set to automatically remind the active signer every 1 day(s). (18.133.238.222)
Tue, 4th Oct 2022 11:49:11 BST	Mr John Beazer has been assigned to this envelope. (18.133.238.222)
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Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
Rhubarb Farm CIO

**On accounts for the year
ended**

31 December 2021

**Charity no
(if any)**

1194757

Set out on pages

1 and 2

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31 December 2021**.

**Responsibilities and
basis of report**

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect,:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

** Please delete the words in the brackets if they do not apply.*

Signed: Timothy Simmons

Date: 07/11/2022

Name: Timothy Simmons

**Relevant professional
qualification(s) or body
(if any):**

FFA
Incorporated Financial Accountant

Address:

177 Chesterfield Rd S, Mansfield NG19 7AR

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here details of any items that the examiner wishes to disclose.