SOCIAL FARMS AND GARDENS

England & Wales · Charity number 294494

Details

Other names	FEDERATION OF CITY FARMS AND COMMUNITY GARDENS, FCFCG
Status	Registered
Legal form	Charitable company
Company number	02011023
Registered	1986-06-20
Register	View on the Charity Commission register

Contact

Address	Pendinas Community Garden Llanidloes Road Newtown Powys Wales SY16 4HX
Phone	01179231800
Email	admin@farmgarden.org.uk
Website	www.farmgarden.org.uk

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Activities

Objects: THE CHARITY'S OBJECTS ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING:(1) PROMOTING THE DEVELOPMENT OF THE COMMUNITY AT LARGE WITHOUTDISCRIMINATION BY BRINGING TOGETHER STATUTORY AUTHORITIES, VOLUNTARY= ORGANISATIONS AND THE GENERAL PUBLIC IN A COMMON EFFORT TOADVANCE EDUCATION AND TO PROVIDE FACILITIES FOR RECREATION ANDOTHER LEISURE TIME OCCUPATION, WITH THE OBJECT OF IMPROVING THEQUALITY OF LIFE OF THE PUBLIC AT LARGE, INCLUDING CHILDREN, YOUNGPEOPLE, SOCIALLY EXCLUDED PEOPLE, ELDERLY PEOPLE, DISABLED PEOPLEAND OTHERWISE DISADVANTAGED PEOPLE.(2) ADVANCING THE EDUCATION OFTHE PUBLIC AT LARGE IN HORTICULTURE,AGRICULTURE, CONSERVATION, PROTECTION AND IMPROVEMENT OFTHEPHYSICAL AND NATURAL ENVIRONMENT, THE REDUCTION, RE-USE AND.RECYCLING OF RESOURCES, THE USE OF RENEWABLE RESOURCES, RESPECTFOR THE ENVIRONMENT, SUSTAINABLE DEVELOPMENT, ANIMAL WELFARE,COMMUNITY COHESION, CITIZENSHIP, LIFE SKILLS, THE PROMOTION OFEQUALITY AND OTHER RELATED SUBJECTS, SO THAT THEIR QUALITY OF LIFE MAYBE IMPROVED.(3) = PROVIDING EDUCATION AND TRAINING FOR PERSONS WHO HAVE NEED OFSUCH FACILITIES, INCLUDING CHILDREN, YOUNG PEOPLE, SOCIALLY EXCLUDEDPEOPLE, ELDERLY PEOPLE, DISABLED PEOPLE AND OTHERWISEDISADVANTAGED PEOPLE, SO AS TO PREPARE THEM FOR ANY TRADE,OCCUPATION OR SERVICE AND THEREBY ADVANCE THEM IN LIFE OR ENABLETHEM TO EARN THEIR OWN LIVELIHOOD.(4) ADVANCING EDUCATION IN THE CARE AND CONSIDERATION OF ALL ANIMALS,SO THAT THE PUBLIC WILL LEARN GREATER AWARENESS OF AND APPRECIATIONFOR SUCH ANIMALS.(5) PROVIDING RELIEF BY WAY OF THERAPEUTIC AND RECREATIONAL ACTIVITIESAND FACILITIES TO PERSONS WHO HAVE NEED OF SUCH FACILITIES,INCLUDING DISABLED PEOPLE AND OTHERWISE DISADVANTAGED PEOPLE.

Activities: Social Farms and Gardens exists to support, represent and promote city farms, care farms, school farms and community managed gardens and allotments across the UK, as a means of developing healthy, safe and cohesive communities and developing the potential of individuals.

Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Animals, Environment/conservation/heritage, Economic/community Development/employment, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- Northern Ireland
- Scotland
- Throughout England And Wales

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Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,305,824	£1,113,931	£407,048	25
2024-03-31	£1,391,225	£1,611,095	£215,155	25
2023-03-31	£1,464,930	£1,610,527	£429,183	24
2022-03-31	£1,499,993	£1,374,927	£449,719	20
2021-03-31	£1,815,337	£1,718,176	£449,719	19

Trustees

Name	Role	Appointed
David Harris		2025-04-29
Dr Michael Hardman		2024-02-29
Elinor Goff		2023-12-14
Joy O'Neill		2025-04-29
Les Moore		2025-04-29
Mary Catherine Cosnett		2025-04-29
Sally Watts		2025-04-29
Saskia Gretton		2025-04-29
Vicky Moller		2023-12-14
john le corney		2023-02-07

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SOCIAL FARMS AND GARDENS

England & Wales - Charity number 294494

Accounts

Social Farms & Gardens
Ffermydd a Gerddi Cymdeithasol

SOCIAL FARMS AND GARDENS
REPORT AND FINANCIAL STATEMENTS
FOR YEAR ENDED 31 MARCH 2025

Charity Commission Number: 294494

Office of the Scottish Charity Register Number: SC039440

Company Number (registered in England and Wales): 02011023

Social Farms & Gardens
Ffermydd a Gerddi Cymdeithasol

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REPORT OF THE TRUSTEES
(YEAR ENDED 31st MARCH 2025)

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Charities Statement of Recommended Practice (Charities SORP) (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland; FRS 102) issued in October 2019.

The company has taken advantage of the exemption to not have to prepare a strategic report in accordance with the "the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013".

Trustees' responsibilities

The Trustees are required by Company Law to prepare financial statements that give a true and fair account of the state of Social Farms and Gardens ('SF&G').

The Trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business

The Trustees are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and any other irregularity.

So far as the Trustees are aware, there is no relevant audit information of which the company's auditors are unaware. Each trustee has made themselves aware of any relevant audit information and has ensured that the auditors are aware of that information.

The Trustees confirm that they have given due regard to guidance published by the Charity Commission as required by Section 4 of the Charities Act 2011.

Public Benefit

The Trustees confirm that they have regard for the Charity Commission's guidance on public benefit.

Having monitored activities, the Trustees are of the view that the activities of SF&G are in line with the vision, mission, strategy and charitable purpose and that these deliver public benefit both to the individuals who directly benefit from its services and indirectly through the improved services that its members and other organisations deliver.

The members of SF&G include Community Gardens, City Farms and Care/Social Farms. These organisations benefit from the advocacy, networking, training, advice and support and quality assurance that SF&G provides. They can share skills, build capacity, improve their standards and make partnerships with other organisations and commissioners. Their work contributes to the education, health and wellbeing and cohesion of the communities that they serve.

Vision, Mission and Strategy

Our vision

People and communities reaching their full potential through community growing and nature-based activities as a part of everyday life.

Our mission

To support people and communities to improve the health and wellbeing of people and planet through community growing and nature-based activities.

Social farming and gardening is increasingly recognised as a solution to many of society's challenges. It has a wide range of well documented benefits for health and wellbeing and community cohesion.

Our Values

Community development, mutual support, access to green space for all. We build strong relationships, collaborations and networks that are inclusive and empowering for communities and people.

Our Strategic Priorities

To work with members and partners, using our collective knowledge and shared vision, to advocate, inspire, and enable community growing and nature-based solutions to improve the wellbeing of people and planet

How we work towards achieving our vision:

- Develop services and projects to meet increased demand and opportunities
- Serve and grow the membership
- Strengthen and grow the organisation's role for now and in the future

Chair's introduction

Social Farms and Gardens (SF&G) is a charity supporting communities across the UK to farm, garden and grow together. We have over 3,000 members using nature-based activities as a catalyst to transform the lives of people and the communities in which they live.

We support these grassroot organisations from small fruit and vegetable plots on urban housing estates to large-scale rural care farms, transforming lives and connecting people. SF&G provides a voice for the thousands of farmers, gardeners and growers whose work improves the lives of millions of people.

In London, Northern Ireland, Wales and Scotland, our staffed projects continued to support organisations to work more closely together and to learn from each other. Members in the whole of the UK benefitted from our online resources, social media conversations, members' meetings, webinars bulletins and sector jobs updates.

In Wales and Scotland, the Community Land Advisory Service provided advice around securing, developing and managing community land for food growing. Other schemes have given direct support to member groups: distributing grants and resources. The development of the Green Care Quality Mark from the Code of Practice is providing a quality assurance scheme for green care providers.

We are grateful to Caroline Hutton and Malachy Dolan, Co-Chairs of the Board until end-March 2025, who had led us through the changes in the leadership of the organisation which resulted in the Board having to take more responsibility than it had in the past.

John Le Corney

Chair of Trustees

Review of Activities 2024-25

Overview

The charity has a wealth of resources and experience, built up over 40 years to offer new members and the sector. SF&G have taken part in demonstration projects, primary research and policy writing for the sector to ensure this growth continues and is supported by local, devolved and central government.

Our members contribute significantly to individual, community and environmental health and well-being delivering climate action at a hyper local level - regenerative land use, increase of biodiversity, community land management and stewardship, while producing fresh local food.

SF&G has operated an Executive Team management model, with representation across the UK, from February 2021 until December 2024. In January 2025, Gary Mitchell was appointed as Chief Executive Officer to lead the organisation. He's supported by a Senior Leadership Team made up of Senior Staff from all areas of the organisation's operations. The new structure is proving to provide good leadership with increased competency and collaboration at both a strategic and operational level and has provided significant economic efficiency in challenging financial times. SF&G have attracted additional funding across the UK from a range of funders and consultancy contracts.

The Board would like to acknowledge the resilience and effort of all staff.

Reviewing our objectives as set out in the 2024/25 trustees report and how SF&G has worked to achieve these:

We continued to

- Serve our members with newsletters, gatherings, toolkits, information sharing, advocacy and responding to more individual organisation questions
- Provide training for our members, responding to their needs and developing their training delivery skills
- Support our members' work and resilience with the Green Care Quality Mark
- Manage the end of our time in the GreenHouse, temporarily moving our Registered Office to Windmill Hill City Farm, Bristol and then to Pen Dinas Community Garden, Wales in August 2024
- Diversify our income with charged services for members
- Continue to improve our communications with members and stakeholders, through our new web site and used social media platforms to promote the work of our members to our partners and the rest of the world

Membership

Membership continued to grow as communities discovered the benefits of growing in communities and discovered the wealth of information on our web site. Membership continues to be free, with income earned from providing services (e.g. training).

As a membership organisation SF&G also secures funding for projects which we then make available for our members to apply for.

During this reporting year our UK organisational membership figure reached over 3,000. We also continue to have members from our European Partnerships and members of the European Federation of City Farms.

Support and advice

The SF&G website www.farmgarden.org.uk has almost everything that a new community garden, city farm or care/social farm needs to get started. A resource like this needs regular updating, both in its content and its software. Our staff produce regular newsletters and use social media to promote what services we provide. We continue to provide the resources roundup – a funding specific newsletter / update on funders supporting worker in our sector.

Information on Activities

Community Land Advisory Service (CLAS Cymru)

Still funded by the Welsh Government, CLAS Cymru supports the sector in Wales with land and planning issues and raises awareness of community managed green spaces. CLAS also provide contracted services for LANTRA, supporting growers particularly around planning barriers they may need help in overcoming. The CLAS Cymru team continue to host the annual 'Community Land Management Awards' celebrating the successes of the members whom CLAS have supported over the year. Approximately 60 groups have been supported through the service over the year.

Growing Resilience: Digging Deeper

Funded by the National Lottery Community Fund: People & Communities. A five-year project 2019 - 2024 to build capacity in the community growing sector across each local Council area in Northern Ireland based on skill-sharing, networking and relationship building with decision makers. This project ended in Dec 2024.

Food Security through Seed Saving and Exchange

A pilot in NI funded by Necessity to build resilience and skills in seed saving and a network for seed exchange, overcoming boundaries imposed by Brexit and Covid. This work ended in Dec 2024.

Sustainable Food Places (SFP)

Social Farms and Gardens continues to work closely with Food Sense Wales who manage the SFP network in Wales. We are proud to host the Carmarthenshire Sustainable Food Places Coordinator on a 0.8FTE contract and this year added capacity to this function through the recruitment of a 0.4FTE Development Worker focussing particularly on event delivery. We sit on the Steering Group/Partnership in Powys and Carmarthenshire as voting members and participate with other Local Food Partnerships including Gwynedd and Shropshire.

Carmarthenshire Food System Development

A transformative initiative running to end December 2025 to help develop a thriving, sustainable, and inclusive local food system in Carmarthenshire based out of a county farm (Bremenda Isaf). Through Bwyd Sir Gar, the county's dynamic local food partnership (see above), the project addressed a range of social, economic, and environmental challenges primarily through connecting horticultural growers and providing access to new markets.

Carmarthenshire Machinery Ring

Funding for this initiative ended in July 2024 – engaging with smaller agroecological growers across Carmarthenshire to develop a useful and safe tool and equipment ring. This was piloted over the 2024 growing season. We continue to administer and host the ring at Bremenda Isaf farm and virtually on MyTurn – this is covered through other Carmarthenshire project funding and some hire charges. The model has garnered a lot of attention – we presented at the Oxford Real Farming Conference in January 2025 and have produced a toolkit for other emerging Rings.

Procurement for Good

This UKRI-funded 4-year project is led by Coventry University Centre for Agroecology, Water and Resilience – we are a co-lead alongside Garden Organic. Open Food Network UK are a key partner as are four local food hubs including a key SF&G member, Cultivate Newtown.

Scottish Government Food & Drink, Good Food Nation Team funding

Supported the main strands of work in Scotland, Community Land Advisory Service, connecting food growing sites and partners for peer-to-peer learning, and promoting community lead food growing to a wide range of stakeholders. This supported over 20 community projects to grow food, and membership of the network in Scotland to grow to over 400.

London Training and Capacity Building Programme

Funded by City Bridge Foundation, this is year 1 of a 5-year programme, building on the work that started when funding was secured for London in 2017. The training is developed and delivered in partnership with members, especially the London City Farms and Community Gardens Association https://londonfarmsandgardens.org.uk/

The programme is well received and increasingly ambitious. We score 9.3 /10 across the board on our training days.

Please see our full report https://drive.google.com/file/d/1Q4JD4kz7NVjSAu-4KekGK_45HdG6U1pQ/view?usp=sharing

Difference 1 - 6300 Londoners increase involvement in their local city farms and community gardens, benefitting physical and mental wellbeing, career opportunities, and environmental skills. Staff at 300 nature-based organisations boost inclusion and community engagement skills. Organisations are more community-led and better meet neighbourhood need, enhancing their charitable aims and benefitting 44,000+ Londoners.

Difference 2 - 600+ staff, volunteers and trustees of nature-based organisations become more resilient and professional and have fun. They feel part of a bigger picture, working in sync for shared outcomes for Londoners, partnering on community engagement, environmental and organisational development activities, professional development pathways, and on communicating multiplied impact to decision-makers.

Difference 3 - As more Londoners connect with nature-based organisations, which in turn connect for joint impact, senior leaders will develop their capacity and opportunities to advocate and communicate value, engaging new and existing stakeholders and raising visibility of nature-based activities with the statutory, private and cultural sectors and the wider third sector.

We delivered:

8 X Training Days plus Gardeniser:

- Co-creating Community Gardens
- Training for state residents to get started in community growing
- Maximising Income when Working with Corporate Volunteering Teams - for senior staff
- Positive and Constructive Conversations with Councils, Communities and Colleagues
- 2-day Forest School Outdoor First Aid
- Emotional Resilience on the Ground: Boundaries and Burnout in City Farms and Community Gardens.

- Enviro-Mental Health: Cultivating positive mental health and eco-optimism through community land stewardship.
- 3-day Gardeniser: Train the Trainer - intern hours to follow for some of the group.

6 X Networking Tours
1 X Symposium - SEWN - North London Food Growers Gathering with Sustain
1X Showcase - BBQ for East Londoners + stall at UCL East networking event
1 X Showcase - Surrey Docks City Farm engaging Sophie Duchess of Edinburgh as new SF&G patron
1 X London Harvest Festival 2024 – a large event including many London city farms
10 X Senior Leader meetings
5 X Training Needs Assessments
Bespoke advice and support service. Hundreds of email queries
11 X Newsletters.1180 unique recipients. 45% open rate

Hilden Trust

Year 4 of this funding relationship saw SF&G deliver grants of up to £1500 to 31 community growing projects to deliver activities for children and young people over summer, helping them spend time in nature, learn new skills and make friends. This year we secured an extra 10K to distribute, with the total grant pot to members being £44,000.

DTA Assured Growing

This project was completed in early 2025 when we submitted a range of resources to support smaller (and new) horticultural enterprises to develop within the Welsh policy context.

Camau Gwyrdd

Halfway through this three-year project to help people in Wales take their first steps towards climate action. The team of Development Workers are engaging with our member groups to help them reach new audiences and run “climate action” activities – these have included Have a Grow open days, Garddio yn Cymraeg language sessions, How to Grow sessions, foraging walks and apple pressing days.

We are also working with our members to help them explore their own climate impact and look at how they are supporting helping Wales to reach its Wellbeing Goals.

Future Farms

2024-25 was a very busy period for this high profile and innovative project delivered by a partnership led by SF&G. Through Foundational Economy funding (2023-25) we submitted a planning application for three rural enterprise dwellings on a county farm estate site in Powys. Planning permission was granted in October 2024. Using Shared Prosperity Funding, we then developed the bare field site installing necessary infrastructure to support three homes (one of which we funded and three of which we commissioned) and an agricultural barn. We also commissioned landscaping to meet the requirements of our planning conditions. We worked with a planning consultant throughout this period, but the expertise of our Community Land Advisory Service manager was pivotal to the ability of the partnership to deliver this ambitious project. Our Wales Manager was also able to leverage funding from multiple sources to provide sufficient revenue and capital funding to complete the works as required.

Tyfu Powys

Shared Prosperity funding to work with community growing sites in Powys to support local people to grow, be active, healthy and learn new skills. We recruited for a Tyfu Powys Development Worker at the end of 2023. Tyfu Powys aimed to empower communities and support increased health and wellbeing through a range of activities and opportunities: supporting over 50 community growing organisations, 170 volunteering opportunities and 46 events; improving over 42,000m^2 of community led green spaces and distributing over £8,000 through capital infrastructure grants. Through training and gatherings, groups reported increased confidence, leaving them in a more sustainable position, and appreciated increased exposure to and use of Cymraeg and the opportunities to expand their activities, boosting their reach and engagement within their communities. Tyfu Powys completed in December 2024. As at end March 2025, there are over 80 members of the closed social media-based Powys Community Growing Network.

Keep Wales Tidy

SF&G sits on bi-weekly panel meetings to award: starter packs; wildlife or food garden packages; orchard (autumn panel meeting only) and 'supersize' (combining wildlife and food) packs to sites across Wales, increasing communities access to nature. When a food development package is awarded, SF&G acts as the expert partner, attending a site visit and producing a site visit report. Across 18 panel meetings, over 100 development packs were awarded to schools, community groups, assisted living sites, hospitals, community councils, fire stations and GP practices across Wales. This contract completed in March 2025, with a new contract to run to March 2027.

Vale Mapping

Contracted by Food Vale to map existing community food growing projects in the Vale of Glamorgan, exploring key barriers to participation/accessing community food growing projects and the additional needs that might exist for community food growing across the Vale. Town and Community Councils and community growing organisations were surveyed, with an additional workshop for the latter group held in late March 2025. Across the Councils and Organisations, 54 growing spaces were identified, with around 75,000m^2 of green space currently being used by community growing groups. 860 people were identified as being on allotment waiting lists and 69 volunteers contribute to the upkeep of community growing sites, of which 240 people are estimated to use weekly. Barriers and challenges included management and volunteers (including burnout), land and finance access. A digital map of Vale community growing sites is at technical stage.

GreenME

A Horizon Europe / UKRI project, identifying ways in which effective nature-based therapy and a broader green care framework can be scaled-up to improve adult mental health and wellbeing equity while contributing to multiple socio-ecological co-benefits. GreenME considers three scales of green care: nature-in-everyday-life (the existence of green and blue infrastructure for viewing and walks), nature-based health promotion (the promotion of active interaction with nature, such as gardening and conservation) and nature-based therapy (the provision of treatment for individual patients. The project comprises 21 partner organisations from across Europe and the US and will run until 2027.

Have a Grow

This campaign, now in its 8th year, took place across UK over a weekend in early June. We produced a range of bilingual resources (flags, pencils, stickers) that were provided to groups in Powys via Tyfu Powys.

Advocacy

Social Farms and Gardens has continued to advocate on behalf of its members, promoting the benefits of their work in their local communities. SF&G have continued to work across the devolved governments and central government over the year.

We have engaged in several formal government led consultations during the year.

Our Welsh lead has been nominated and accepted as a member of the Welsh Government's Food & Drink Industry Board.

We have worked with One Voice Wales, the Wales umbrella organisation for over 700 Town and Community Councils to create and publish a guidance document on provision for Community Gardens and Allotments.

We have been one of the Key organisations helping shape the emerging Community Food Strategy for Wales. But have also continued our inputs to the Sustainable Farming Scheme in Wales.

We have attended and contributed through panels and workshops across several high-profile events during the year, including but not limited to:

The Oxford Real Food & Farming Conference; The Wales Real Food & Farming Conference, The Royal Welsh Show, The London Harvest Festival, The Land Use Net Zero Hub events and Welsh Governments Thematic groups under their Climate Challenge working groups (Food & Farming and Education).

The London team raised the profile of SF&G with other sectors and potential partners including the museum sector, RHS symposium of national organisations that support community gardens: Broken Plate report at Parliament, SF&G Academic working group, Natural England working group, Korean farming journalists, BBC Radio London, Botanical Day at Brunswick Centre, new partnership with MacGee construction; new City Farm Yarn project to bring income to farms.

Training and Webinars

London

Please see the London section for our regular training developed and delivered in partnership with members.

Lantra

In March 2024 we won an £8,000 contract with Lantra (Farming Connect Horticulture) to provide planning advice and training to commercial growers in Wales. We delivered several 1:1 sessions, one in-person workshop and two digital resources. We have been recommissioned for 2025-26.

Gardeniser

Initially funded by the EU and delivered in partnership across Europe, we now deliver Gardeniser as part of our funded programmes. This year we worked in partnership with Growing Connections CIC to deliver 'Gardeniser Train the Trainer' in London, and these trainers will deliver training in London in the next 5 years. We also supported Oxford City Farm to deliver Gardeniser to 20 Oxfordshire farms and gardens.

Gardeniser trains on 'everything you need to know about running a community growing space, except the gardening,' and results in a European ECVET qualification. https://gardeniser.eu/en

Webinars

Regular monthly member webinars continued to be subjects of interest. We have had consistently high sign-ups and attendance. Having a topic of interest has been a popular adjustment to these sessions. We also continued to host an Orchard Forum and Allotment Forum quarterly. All recordings are made available on our website, and You Tube channel afterwards.

Quality Assurance

Green Care Quality Mark

We have reported on the GCQM developments at Green Care Coalition meetings, and several members have expressed interest. We are working with our colleagues in the Green Care Coalition to extend the use of the Quality Mark across the sector.

People and Animals have taken both of their centres through the Quality Mark. Others have referenced the scheme internally. We have plans to recruit Robin Asquith from the Camphill Village Trust who is currently taking one of their centres through the QM and potentially the other nine CVT settings.

Plans for 2025-26

Throughout the UK

To continue:

- Serving our members with newsletters, information, advocacy and responding to questions
- Providing training for our members, responding to their needs and developing their training delivery skills
- Supporting the quality of our members' work with the Green Care Quality Mark
- Better management of the organisation's finances, reducing core costs and calls on reserves
- Diversifying and blending our income
- We will begin to work on our future strategy for the organisation
- Building relationships across the sector and with our members and academic partners
- Building relationships with funders and the public sector
- Identifying sources of income that meet our strategic aims and fit within our values
- Communications: improving the new web site and using appropriate social media platforms to promote the work of our members to our partners and the rest of the world.

Structure, Governance and Management

The formal name of the charity is now Social Farms and Gardens (otherwise referred to as SF&G).

The name change from The Federation of City Farms and Community Gardens was implemented following the merger with Care Farming UK, which occurred on 1st April 2018.

The legal status of the Federation was retained following the merger; that of a charitable company limited by guarantee. It is registered with the Charity Commission in England and Wales (number 294494), the Office of the Scottish Charity Regulator in Scotland (number SC039440) and Companies House in England and Wales (number 2011023).

The company was established in 1980 and registered as a charitable company on 20 June 1986. The Memorandum and Articles which set out the objects, powers and governance of the charity were reviewed following the merger and have been updated in the light of minor changes to the governance structure.

The charity was established under a Memorandum of Association which establishes the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Social Farms and Gardens is a charity registered with the Charity Commission in England and Wales (No. 294494) and the Office of the Scottish Register of Charities (SC039440). It is a Company Limited by Guarantee registered with Companies House (No. 2011023).

Governance

The Board will continue:

- To meet regularly both in person and by video conference
- To monitor the organisation's finances
- To consider the structure and leadership of the organisation
- To review the policies of the organisation
- To review strategic plans as they develop.

Fundraising

Social Farms & Gardens strives to have diverse funding streams. A large proportion of our funding is from Charitable grants and trusts. In Wales and Scotland, we continue to receive grant support from Government. In addition, SF&G tenders for contract work with devolved country governments and Local Authorities. In Wales we were successful in obtaining several funds under the new Shared Prosperity UK government program, which was administered through Local Authorities. We also earn income from: training programme delivery, consultancy work, partnership initiatives, research projects, managing grants to our members and modest philanthropic donations.

Sustainability

- Ensure financial security by reviewing and finding ways to build reserves
- Planning to ensure our work and the work of our members is relevant to the needs of the funders we look to be supported by (i.e. Climate mitigation and adaptation)
- Encourage the equality, diversity and inclusion work of the organisation.

Financial Review

Reserves Policy

In accordance with the guidelines from the Charity Commission, the Trustees and Executive Team have reviewed the policy and continue to plan for 'free reserves 'of between three- and six-months running costs. This was previously calculated on 'core' costs, but at request of the staff, we have started making the calculation based on all costs.

As of 31 March 2025, the accounts show the following (previous year, 31 March 2024)

General reserves: £ 110,807 (2024: £120,458) – set aside to fund some of the overhead expenditures and all the objectives and activities that the trustees decide are required including a 3-months running costs of the organisation.

Designated reserves – set aside for specific work: £34,489 (2024: £30,753) this includes a fixed asset reserve of £28,491 (2024: £6,802)

Endowment reserves: £253,652 (2024: £0) – Fixed assets being the Future Farms' sites (three rural enterprise dwellings on a county farm estate site in Powys) funded using the UK Shared Prosperity Fund and Welsh Government ACPW3.

Restricted reserves – advance payments on continuing projects: £ 8,100 (2024: £63,944)

As disclosed in note 3(b) to accounts, we confirm that we are compliant with our reserves policy and are satisfied that the changes we made last financial year and during this current financial year, mean we are a viable Charity and are trading well in the difficult charitable sector. As of both 31st of March 2025 and the date of this report we hold £ 110,807 in unrestricted free reserves. To mitigate any uncertainty, we have performed the restructuring of our core central activities, have made some staff redundant and are trying to include our central overhead costs in the projects funded from restricted funds whilst also applying full cost recovery to the grants where we are able to do so. We have started discussions with funds' providers about the later.

To achieve a more appropriate level of reserves, the charity will continue to practice:

- Comprehensive funding bids
  To cover overheads as well as direct costs. Some grant funding streams have provided before inadequate coverage for overheads.
- Rigorous funding review process
  A panel of senior staff with Board representation to ensure that all projects contribute to overheads and don't endanger the organisation.
- Efficient operations and sound management of resources
  with oversight by the CEO and the Finance Manager.
- Income generation
  by providing charged services such as consultancy and training

The Reserves policy is reviewed annually, and the reserves required are calculated quarterly to take account of changes in operating costs.

Financial management and checks

We have instigated several working groups, on which sit, and are chaired by trustees, these also include board advisors and senior members of staff. These include a Finance Working Group and an Income Working Group. Some financial responsibility and oversite matters are delegated to these groups. They can carry out financial controls on income and expenditure including payroll, credit cards and bank transfers. Random sample checks are undertaken by other trustees. A system is in place that significant expenditure is authorised by a trustee, and all expenditure is monitored, checked and countersigned. Expenditure is monitored against budget monthly. The Trustees are confident that appropriate checks are in place.

Additional financial controls include:

Providing clear and accurate management reports, quarterly

The Trustees are informed promptly of any major changes in our financial position

Financial policies and strategies are up to date, agreed by the Board and implemented

Continuing to work to the SORP and any other accepted good practice

The Trustees have assessed the major risks to which the organisation is exposed, particularly those associated with finance and operations and are satisfied that systems are in place to mitigate exposure to major risks.

Internal risks are minimised by the implementation of effective systems and control procedures, which ensure appropriate authorisation of projects and transactions, and consistent quality of delivery.

Members of the Board of Directors (Trustees)

Under the Articles of Association, the Board can have a maximum of eleven members, eight of whom are elected at the Annual General Meeting by the voting members. Up to three people are appointed by the Board. The Board elects a Chair, a Vice Chair and the Company Secretary.

The Board met with the Executive Team, ten times in the year. Most meetings have been held using video conferencing, but two were held in person in June (Birmingham) and November (Belfast).

Trustees are volunteers and receive no financial benefit from the charity. Any reclaimed expenses are shown in the accounts.

The Board choose someone to provide supervision or line management to the Executive Team who line manage the rest of the staff. This structure changed with the recruitment of a new CEO in January 2025.

Reference and Administrative Information

Charity name	Social Farms and Gardens
Charity registration	294494
Scottish Charity	SC039440
Company Number	2011023
Registered Office	Cultivate, Pendinas, Llanidloes Road, Newtown, SY16 4HX
Auditors	Collards Chartered Accountants 5-9 Eden Street, Kingston-upon-Thames, Surrey KT1 1BQ
Bankers	Co-operative Bank PLC, 14 Broadmead, Bristol BS1 3HH Triodos Bank, Deanery Road, Bristol BS1 5AS

Trustees

The Directors of the charitable company, Social Farms and Gardens, are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees. The trustees serving during the year and to the date of signing were as follows:

- John Le Corney (appointed 07/02/2023)
- Michael Collins (elected 1 April 2023; resigned 12 September 2024)
- Michael Hardman (appointed 18 May 2024)
- Elinor Goff (co-opted 14 December 2023, elected 22 October 2024)
- Vicky Moller (co-opted 14 December 2023, elected 22 October 2024)
- Mary Catherine Cosnett (appointed 29/04/2025)
- Saskia Gretton (appointed 29/04/2025)
- David Harris (appointed 29/04/2025)
- Les Moore (appointed 29/04/2025)
- Joy O'Neill (appointed 29/04/2025)
- Sally Watts (appointed 29/04/2025)

We have audited the financial statements of Social Farms and Gardens for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as of 31 March 2025, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

• the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and

• the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and Charities Act 2011 require us to report to you if, in our opinion:

• adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or

• the financial statements are not in agreement with the accounting records and returns: or

• certain disclosures of directors' remuneration specified by law are not made; or

• we have not received all the information and explanations we require for our audit; or

• the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemption in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the trustees' responsibilities statement set out on page 3, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

The trustees have elected for the financial statements to be audited in accordance with the Charities Act 2011 rather than the Companies Act 2006. Accordingly, we have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of that act. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose.

To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Andrew Harker (Senior Statutory Auditor)
For and on behalf of Collards Chartered Accountants
5-9 Eden Street
Kingston-upon-Thames
Surrey
KT11BQ

Date 22 December 2025

Social Farms and Gardens
STATEMENT OF FINANCIAL ACTIVITIES FOR YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted Funds	Restricted Funds	Endowment Funds	**Total Funds 2025**	Total Funds 2024
		£	£	£	**£**	£
INCOME						
Income from voluntary income:						
Donations	5	393	-	-	**393**	2,396
Income from charitable activities:						
Grants and contracts	4	54,499	1,217,655	-	**1,272,154**	1,354,266
Income from property surrender	6	-	-	-	-	10,500
Hire of facilities	6	-	-	-	-	2,489
Consultancy Fees Earned	6	10,757	-	-	**10,757**	-
Membership Fees Earned (GCQM)	6	11,291	-	-	**11,291**	10,592
Training and conferences	6	4,539	-	-	**4,539**	4,742
Miscellaneous income	6	6,690	-	-	**6,690**	6,240
TOTAL INCOME		88,169	1,217,655	-	**1,305,824**	1,391,225
EXENDITURE	7					
Costs of raising funds			-	-	-	126
Charitable activities		120,944	991,406	1,581	**1,113,931**	1,610,969
TOTAL EXPENDITURE		120,944	991,406	1,581	**1,113,931**	1,611,095
Net income/(expenditure)		(32,775)	226,249	(1,581)	**191,893**	(219,870)
Transfers between funds		26,860	(282,093)	255,233	**-**	-
Fund balances brought forward 1 April 2024		151,211	63,944	-	**215,155**	435,025
FUND BALANCES CARRIED FORWARD 31 MARCH 2025	15	**145,296**	**8,100**	**253,652**	**407,048**	215,155

All the activities are classed as continuing. There are no other reported gains or losses during the year.

BALANCE SHEET AT 31 MARCH 2025

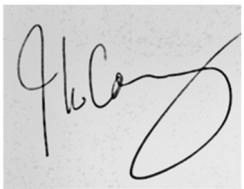
	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible fixed assets	9	282,143	6,802
CURRENT ASSETS			
Debtors	10	202,920	232,426
Cash at bank and in hand		67,172	98,724
TOTAL FOR ASSETS		552,235	337,952
CREDITORS: Amounts falling due within one year	11	(145,187)	(122,797)
NET CURRENT ASSETS		124,905	208,353
NET ASSETS		**407,048**	**215,155**
FUNDS:			
Unrestricted	13		
General Funds		110,807	120,458
Designated Funds		34,489	30,753
Restricted Funds	12	8,100	63,944
Endowment Fund	14	253,652	-
TOTAL FOR FUNDS		**407,048**	**215,155**

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

These financial statements were approved by the directors and authorised for issue on 2/11/2025, and are signed on their behalf by:

John Le Corney:

(Chair of Trustees]



The notes on pages 23 to 44 form part of these financial statements.

[Company no: 02011023]

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2025

	Note	Total funds 2025 £	Total funds 2024 £
Reconciliation of surplus/deficit to cash generated from operations			
Surplus for the year		193,893	(219,870)
Depreciation charges		6,753	2,915
Impairment charge		-	153,409
		200,646	(63,546)
(Increase)/decrease in debtors		29,865	475,286
Increase/(decrease) in creditors		(39,972)	(407,741)
Cash generated from operations		190,539	3,999
Cashflows from investing activities			
Purchase of tangible fixed assets		(282,094)	-
		(282,094)	-
Cashflow from financing activities			
New loans in year		60,000	-
		60,000	-
Increase/(deceases) in cash and cash equivalents		(31,552)	3,999
cash equivalents at beginning of year		98,724	94,725
Cash and cash equivalents at end of year		67,172	98,724

1. GENERAL INFORMATION

The company is a private company limited by guarantee, registered in England and Wales. The address of the registered office is Cultivate, Pendinas, Llanidloes Road, Newtown, SY16 4HX

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. ACCOUNTING POLICIES

(a) Accounting Convention

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with Charity Commission Statement of Recommended Practice -Accounting and Reporting by Charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standards applicable in the UK and the Republic of Ireland (effective 1 January 2015).

The Statement of Financial Activities (SOFA) and Balance Sheet consolidate the financial statements of the charity and its subsidiary undertakings. The results of the subsidiary are consolidated on a line-by-line basis. The exemption under s408 Companies Act 2006 has been taken not to include the parent charity SOFA alone.

(b) Going Concern

Our Reserves policy sets the ambition to hold a minimum of three months operating costs in unrestricted free reserves. For our current staffing level, that figure is around £104,000. We confirm that we are compliant with our reserves policy and are satisfied that the changes we made last financial year and during this current financial year, mean we are a viable Charity and are trading well in the difficult charitable sector. As of both 31st of March 2025 and the date of this report we hold £110,807 in unrestricted free reserves. To mitigate any uncertainty, we have performed the restructuring of our core central activities, have made some staff redundant and are trying to include our central overhead costs in the projects funded from restricted funds whilst also applying full cost recovery to the grants where we are able to do so. We have started discussions with funds providers about the later. Our trustees have determined that the actions that they have taken combined with this level of free reserves, and the positive cash flow forecast are sufficient and have therefore prepared the accounts on a going concern basis.

(c) Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

(d) Incoming resources

Grants, donations, contracts and sponsorship

Income from grants, donations, contracts and sponsorship, including capital grants, is included in incoming resources when these are receivable, except as follows:

- When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- When donors impose conditions which must be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.
- When donors specify that donations and grants, including capital grants, are for restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

Interest receivable

Interest is included when receivable by the charity.

(e) Resources expended

Resources expended are included in the Statement of Financial Activities on an accrual's basis, inclusive of any VAT which cannot be recovered.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories based on an estimate of the proportion of time spent by staff on those activities.

Resources expended are allocated to the activity where the cost relates directly to that activity.

Support costs (overhead costs) include office costs such as bank, insurance and governance, and allocations for support staff costs based on time spent on activities.

(f) Tangible fixed assets

The cost of tangible fixed assets is written off by equal annual instalments over their expected useful lives as follows:

Plant and machinery: 15% per annum on a reducing balance basis

Office equipment: 30% per annum on a reducing balance basis

Long leasehold: over 60 years

Building: over 60 years

The Future Farms Constructions are temporary homes that have a 20-year shelf-life and are depreciated over their useful lifetime of 20 years.

A de-minimis limit of £1,000 is applied under which fixed assets are not capitalised.

(g) **Funds accounting**

Funds held by the charity are:

Unrestricted funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated funds - these are part of the unrestricted funds which trustees have earmarked for a particular project or use, without restricting or committing the funds legally. The designation may be cancelled by the trustees if they later decide that the charity should not proceed or continue with the use or project for which the funds were designated.

Restricted funds - these are funds that can only be used for restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for restricted purposes.

Endowment Funds – these are restricted funds invested in fixed assets.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

4. GRANTS AND CONTRACTS

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
UKRI fund: Green Me	-	43,194	**43,194**	19,950
UKRI fund: Procurement for Good Coventry	-	3,274	**3,274**	-
Hilden Charitable Trust	-	50,000	**50,000**	40,000
Scottish Government Fund	-	20,415	**20,415**	37,000
Sustainable Food Places Carmarthen	-	1,600	**1,600**	13,367
Camau Gwyrdd (Sustainable Steps)	-	92,757	**92,757**	69,994
Carmarthen Machinery Ring	-	37,988	**37,988**	5,927
Tyfu Powys Shared Prosperity	-	172,265	**172,265**	33,655
DTA Wales: Assured Growing	-	542	**542**	7,888
Carmarthen Food Systems	-	41,701	**41,701**	19,844
Local Food Conversations Events (Lord Merthyr Fund)	-	1,000	**1,000**	1,000
Welsh Government: Future Farms Powys	-	380,252	**380,252**	7,033
Welsh Government: Future Farms BLFF	-	45,139	**45,139**	82,860
Carmarthen Future Food Partnership	-	23,680	**23,680**	-
Welsh Government: CLAS	-	101,940	**101,940**	99,942
Edible Cardiff	-	25,040	**25,040**	16,034
NI Acorn Farm - Community Foundation	-	8,971	**8,971**	14,950
NI Lottery Fund: Cost of Living & Digging Deeper	-	34,269	**34,269**	-
NI Seed Saving	-	20,200	**20,200**	15,000
Belfast City Council	-	4,700	**4,700**	4,550
NI The Alleyways Manifesto Project	-	6,700	**6,700**	9,200
London Legacy Development Corporation	-	9,782	**9,782**	9,782

CITY Bridge Foundation Fund	-	76,383	**76,383**	10,617
LNFT The Kusuma Trust Fund	-	10,863	**10,863**	54,317
CACI	-	5,000	**5,000**	-
Keep Wales Tidy	48,550	-	**48,550**	40,750
Lantra Farming Connect	5,949	-	**5,949**	-
Welsh Govt: Resilient Green Space	-	-	**-**	367,657
Big Lottery Fund – Northern Ireland	-	-	**-**	112,633
Kentish Town City Farm: London	-	-	**-**	5,330
Welsh Govt.: Food Hubs	-	-	**-**	167,419
European Social Fund: Learning Bubbles	-	-	**-**	54,894
Hello Fresh Grant	-	-	**-**	10,925
Campaign Grant Sustain	-	-	**-**	986
Carpenters Estate (Populo)	-	-	**-**	19,562
Other small grants	-	-	**-**	1,200
	54,499	1,217,655	**1,272,154**	1,354,266

5. DONATIONS

	Unre-stricted Funds £	Restricted Funds £	**Total Funds 2025 £**	Total Funds 2024 £
Donations	393	-	**393**	2,396

6. INCOME FROM OTHER CHARITABLE ACTIVITIES

	Unre-stricted Funds £	Restricted Funds £	**Total Funds 2025 £**	Total Funds 2024 £
Income from property surrender	-	-	-	10,500
Hire of facilities	-	-	-	2,489
Income from property surrender	10,757	-	**10,757**	-
Membership Fees Earned (GCQM)	11,291	-	**11,291**	10,592
Training and conferences	4,539	-	**4,539**	4,742
Miscellaneous income	6,690	-	**6,690**	6,240
	33,277	-	**33,277**	34,563

7. TOTAL RESOURCES EXPENDED

	Direct Staff Costs £	Direct Project costs £	Sup-port Costs £	**TOTAL COSTS 2025 £**	TOTAL COSTS 2024 £
Programmes Focus:					
UK-wide	43,096	44,006	9,365	**96,467**	173,023
London (England)	54,420	33,504	12,314	**100,238**	105,874
Scotland	22,326	600	1,931	**24,857**	41,272
Wales	385,556	276,833	81,685	**744,074**	963,534
Northen Irland	97,853	17,547	-	**115,400**	140,981
Green Care Quality Mark	7,172	1,078	4,150	**12,400**	-
General Unrestricted Income	-	216	8,589	**8,805**	-
Unrestricted Designated Fixed Assets Fund	-	2,041	-	**2,041**	-
General Reserves	-	-	9,649	**9,649**	-
Property impairment charges	-	-	-	**-**	153,409
Governance	-	-	-	**-**	32,876
Fundraising	-	-	-	**-**	126
	610,423	375,825	127,683	**1,113,931**	1,611,095

Support costs include:

	2025	2024
	£	£
Salary costs	**59,695**	101,485
Other staff costs	**8,161**	16,876
Office costs, including rent	**33,975**	69,491
Governance	**25,852**	-
Property impairment charges	-	153,409
Depreciation	-	2,915
	127,683	344,176

Support costs have been allocated in proportion to the volume and time spent on the activity.

	Unrestricted funds	Restricted funds	**2025**	2024
			£	£
Programmes Focus:				
UK-wide	-	9,365	**9,365**	35,847
England (London)	-	12,314	**12,314**	12,398
Scotland	-	1,931	**1,931**	18,854
Wales	32,870	48,815	**81,685**	112,010
Northern Ireland	-	-	**-**	11,658
Green Care Quality Mark	4,150	-	**4,150**	-
General Unrestricted Income	8,589	-	**8,589**	-
General Reserves	9,649	-	**9,649**	
Property impairment charges	-	-	**-**	153,409
	55,258	72,425	**127,683**	344,176

8. STAFF COSTS AND TRUSTEES' REMUNERATION

	2025	2024
	£	£
Wages and salaries	476,255	501,368
Social security costs	35,000	34,585
Pension costs	38,921	23,219
	550,176	559,172
Contractors / freelance	99,347	54,412
Other (recruitment/training/travel and subsistence)	31,700	5,714
	131,047	60,126

No employee earned more than £60,000 per annum.

The total value of employee benefits (salary and employer's pension contributions) paid to key management personnel in this period was £145,778 (2024: £169,837).

The average number of employees analysed by programme was:

	2025	2024
	No.	No.
UK-wide programmes	2.0	2.0
London (England)	2	3.1
Scotland	1.0	0.8
Northen Irland	3.0	3.8
Wales	13.00	13.00
Green Care Quality Mark	1	0
Support Staff	3	2.3
	25.00	25.00

Trustees' costs

	2025	2024
	£	£
Trustees' remuneration and expenses	513	1,191

The trustees received no remuneration in this period, except for approved reimbursed travel, subsistence and accommodation costs relating to Board meetings.

9. TANGIBLE ASSETS

	Land & buildings £	Plant & machinery £	Office Equipment £	Total £
COST				
At 1 April 2024	-	-	74,668	74,668
Additions	255,234	24,640	2,220	282,094
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers	-	-	-	-
At 31 March 2025	255,234	24,640	76,888	356,762
DEPRECIATION				
At 1 April 2024	-	-	67,866	67,866
Charge for year	1,581	2,855	2,317	6,753
On disposals	-	-	-	-
Other adjust-ments	-	-	-	-
At 31 March 2025	1,581	2,855	70,183	74,619
NET BOOK VALUE				
At 31 March 2025	**253,653**	**21,785**	**6,705**	**282,143**
At 31 March 2024	-	-	6,802	6,802

All fixed assets are held for direct charitable purposes.

The additions of fixed assets in the year are:

IT equipment (costs £2,220) for SF&G's staff working at rented work-desks in London. This IT equipment is used for general business purposes and is part of SF&G's unrestricted designated funds. They're written off by equal annual instalments as per SF&G's depreciation's rule for office equipment at 30% per annum on a reducing balance basis.

Horticultural machinery and equipment (costs £24,640). These are market-garden scale machinery and equipment to benefit the active growing community in Carmarthenshire, with an emphasis on promoting nature-friendly practices. The access to the machinery and equipment is operated through a lending library at modest rental fees. This process builds connections between growers embedding the network of smaller-scale horticulture operations in the Carmarthenshire County and increases skills around use and maintenance of tools. The horticultural machinery and equipment were founded by Carmarthenshire County through the Carmarthenshire Machinery Ring's project. When the project ended the horticultural machinery and equipment were left to Social Farms and Gardens to keep and administer. They're part of SF&G's unrestricted designated funds and written off by equal annual instalments as per SF&G's depreciation rule for plant and machinery at 15% per annum on a reducing balance basis.

Future Farms' constructions (costs £255,234: three rural enterprise dwellings on a county farm estate site in Powys) funded using the UK Shared Prosperity Fund and Welsh Government ACPW3. These are temporary homes that have a 20-year shelf life in them. The participation of SF&G to this project has been about piloting new micro farms' sites and getting people living and working on them. The growers who live on the future farms' sites have a 5-year permission to live there, beyond that they must apply for new and full planning permission should they choose to do so. If they don't the home can be moved off site. The future farms' constructions are SF&G's endowment funds and written off by equal annual instalments over their expected useful lives of 20 years.

10. DEBTORS

	2025	2024
	£	£
Trade debtors	**170,339**	155,044
VAT receivable	**906**	303
Accrued income	**29,374**	77,079
Prepayments	**1,942**	-
Other Debtors	**359**	
	202,920	232,426

Accrued income refers to grants and contracts' income of 2024-25 not yet paid to the organisation at the end of the financial year:

	2025	2024
	£	£
Scottish government: Food & Drink	-	17,000
Carmarthen Machinery Ring	-	4,031
Welsh Government: Future Farms Powys	-	7,033
Powys County Council: Shared Prosperity	**-**	31,345
Innovate: FEW-Meter	**-**	1,727
City Bridge Trust: London	-	10,617
Carmarthenshire County Council: Food Systems	**-**	4,697
UKRI (Horizon): Green Me	**5,695**	2,356
Carmarthenshire County Council: Future Food Partnership	**23,680**	-
	29,374	77,079

Prepayments are advanced payments for services not received in the financial year.

	2025	2024
	£	£
CSG Computer Services Ltd: IT maintenance	**541**	-
McLarrons Ltd: Insurance	**1,401**	-
	1,942	**-**

11. CREDITORS

	2025	2024
	£	£
Amounts falling due within one year:		
Trade creditors	**33,944**	3,768
Social security and other taxes	**5,584**	16,410
Pension Contributions Liability	**2,837**	**-**
Robert Owen Community Banking: Business loan	**60,000**	**-**
Accruals	**42,822**	32,218
Deferred income	-	70,401
	145,187	122,797

The Robert Owen Community Banking's business loan (£60,000) is unsecured and payable within 12 months. Interest are accrued at 6% per annum.

Accruals are grants and contracts' activities and services of 2024-25 not yet paid out at the end of the financial year:

	2025	2024
	£	£
EDIBLE CARDIFF: EDIBLE CARDIFF Grant	**18,760**	-
CACI: CACI Grant	**4,250**	-
Carmarthenshire County Council: Future Food Partnership - log of Awards	**8,435**	**-**
Collards Chartered Accountants: Audit fees annual accounts 2024-25	**9,375**	**-**
Big Lottery Fund: Digging Deeper	-	8,567
Welsh Government: Wales CLAS	-	50,970
Kusuma Trust UK: Londoners National Future Together	-	10,863
The Robert Owen Community Banking's business loan interest accrued Sept 2024 to Mar 2025	**2,002**	**-**
	42,822	70,401

12. RESTRICTED FUNDS

	Balance 1 April 2024	Incoming Resources	Outgoing Resources	Balance Transfers	**Balance 31 March 2025**
	£	£	£	£	**£**
Restricted funds					
UK-wide					
Hilden Trust	-	50,000	(50,000)	-	**-**
EU funds: Green Me	-	43,194	(43,194)	-	**-**
Procurement for Good Coventry	-	3,274	(3,274)	-	**-**
England (London)					
City Bridge Foundation	-	76,383	(72,064)	(2,220)	**2,100**
Kusuma Trust UK: Londoners National	-	10,863	(10,863)	-	**-**
London LDC	987	9,782	(10,769)	-	**-**
CACI	-	5,000	(5,000)	-	**-**
Scotland					
Scottish Govt: Food & Drink, Urban Agriculture Consortium & Scottish Community Alliance	10,442	20,415	(24,857)	-	**6,000**
Wales					
Welsh Government: Community Land Advisory Service	-	101,940	(101,940)	-	**-**
Cronfa Gymunedol Community Fund: Sustainable Steps (Camau Gwyrdd)	2,023	92,757	(94,780)	-	**-**
Carmarthen Machinery Ring	-	37,988	(13,348)	(24,640)	**-**
Powys County Council: Shared Prosperity	-	172,265	(172,265)	-	**-**
DTA Wales: Assured Growing	2,333	542	(2,875)	-	**-**
Carmarthenshire County Council: Food Systems Development	-	41,701	(41,701)	-	**-**
Welsh Government: Future Farms Powys	-	380,252	(125,019)	(255,233)	**-**
Welsh Government: Future Farms BLFF	-	45,139	(45,139)	-	**-**
National Lottery Community Fund: Edible Cardiff	8,974	25,040	(34,014)	-	**-**
Food Sense: Food Poverty Cardiff	3,008	-	(3,008)	-	**-**
Food Sense	4,375	-	(4,375)	-	**-**
Sustainable Food Places Carmarthen	2,571	1,600	(4,171)	-	**-**
National Nature Services in Wales	1,225	-	(1,225)	-	**-**
Local Food Conversations Events (Lord Merthyr Fund)	-	1,000	(1,000)	-	**-**
Carmarthenshire County Council: Future Food Partnership	-	23,680	(23,680)	-	**-**

Northern Ireland					
National Lottery Community Fund: Digging Deeper & Cost of Living	4,881	34,269	(39,150)	-	-
Belfast City Council Seed Saving	2,416	4,700	(7,116)	-	-
The Alleyways Manifesto Project	4,013	20,200	(24,212)	-	-
Acorn Farm – Community Foundation	5,064	6,700	(11,764)	-	-
	11,632	8,971	(20,603)	-	-
Total Restricted Funds	**63,944**	**1,217,655**	**(991,406)**	**(282,093)**	**8,100**

RESTRICTED FUNDS' ACTIVITIES

Community Land Advisory Service (CLAS Cymru)

Still funded by the Welsh Government, CLAS Cymru supports the sector in Wales with land and planning issues and raises awareness of community managed green spaces. CLAS also provide contracted services for LANTRA, supporting growers particularly around planning barriers they may need help in overcoming. The CLAS Cymru team continue to host the annual 'Community Land Management Awards' celebrating the successes of the members whom CLAS have supported over the year. Approximately 60 groups have been supported through the service over the year.

Growing Resilience: Digging Deeper

Funded by the National Lottery Community Fund: People & Communities. A five-year project 2019 - 2024 to build capacity in the community growing sector across each local Council area in Northern Ireland based on skill-sharing, networking and relationship building with decision makers. This project ended in Dec 2024.

Food Security through Seed Saving and Exchange

A pilot in NI funded by Necessity to build resilience and skills in seed saving and a network for seed exchange, overcoming boundaries imposed by Brexit and Covid. This work ended in Dec 2024.

Sustainable Food Places (SFP)

Social Farms and Gardens continues to work closely with Food Sense Wales who manage the SFP network in Wales. We are proud to host the Carmarthenshire Sustainable Food Places Co-ordinator on a 0.8FTE contract and this year added capacity to this function through the recruitment of a 0.4FTE Development Worker focussing particularly on event delivery. We sit on the Steering Group/Partnership in Powys and Carmarthenshire as voting members and participate with other Local Food Partnerships including Gwynedd and Shropshire.

Carmarthenshire Food System Development

A transformative initiative running to end December 2025 to help develop a thriving, sustainable, and inclusive local food system in Carmarthenshire based out of a county farm (Bremenda Isaf). Through Bwyd Sir Gar, the county's dynamic local food partnership (see above), the project addressed a range of social, economic, and environmental challenges primarily through connecting horticultural growers and providing access to new markets.

Carmarthenshire Machinery Ring

Funding for this initiative ended in July 2024 – engaging with smaller agroecological growers across Carmarthenshire to develop a useful and safe tool and equipment ring. This was piloted over the 2024 growing season. We continue to administer and host the ring at Bremenda Isaf farm and virtually on MyTurn – this is covered through other Carmarthenshire project funding and some hire charges. The model has garnered a lot of attention – we presented at the Oxford Real Farming Conference in January 2025 and have produced a toolkit for other emerging Rings.

Procurement for Good

This UKRI-funded 4-year project is led by Coventry University Centre for Agroecology, Water and Resilience – we are a co-lead alongside Garden Organic. Open Food Network UK are a key partner as are four local food hubs including a key SF&G member, Cultivate Newtown.

Scottish Government Food & Drink, Good Food Nation Team funding

Supported the main strands of work in Scotland, Community Land Advisory Service, connecting food growing sites and partners for peer-to-peer learning, and promoting community lead food growing to a wide range of stakeholders. This supported over 20 community projects to grow food, and membership of the network in Scotland to grow to over 400.

London Training and Capacity Building Programme

Funded by City Bridge Foundation, this is year 1 of a 5-year programme, building on the work that started when funding was secured for London in 2017. The training is developed and delivered in partnership with members, especially the London City Farms and Community Gardens Association https://londonfarmsandgardens.org.uk/

Hilden Trust

Year 4 of this funding relationship saw SF&G deliver grants of up to £1500 to 31 community growing projects to deliver activities for children and young people over summer, helping them spend time in nature, learn new skills and make friends. This year we secured an extra 10K to distribute, with the total grant pot to members being £44,000.

DTA Assured Growing

This project was completed in early 2025 when we submitted a range of resources to support smaller (and new) horticultural enterprises to develop within the Welsh policy context.

Camau Gwyrdd

Halfway through this three-year project to help people in Wales take their first steps towards climate action. The team of Development Workers are engaging with our member groups to help them reach new audiences and run “climate action” activities – these have included Have a Grow open days, Garddio yn Cymraeg language sessions, How to Grow sessions, foraging walks and apple pressing days.

We are also working with our members to help them explore their own climate impact and look at how they are supporting helping Wales to reach its Wellbeing Goals.

Future Farms

2024-25 was a very busy period for this high profile and innovative project delivered by a partnership led by SF&G. Through Foundational Economy funding (2023-25) we submitted a planning application for three rural enterprise dwellings on a county farm estate site in Powys. Planning permission was granted in October 2024.

Using Shared Prosperity Funding, we then developed the bare field site installing necessary infrastructure to support three homes (one of which we funded and three of which we commissioned) and an agricultural barn. We also commissioned landscaping to meet the requirements of our planning conditions. We worked with a planning consultant throughout this period, but the expertise of our Community Land Advisory Service manager was pivotal to the ability of the partnership to deliver this ambitious project. Our Wales Manager was also able to leverage funding from multiple sources to provide sufficient revenue and capital funding to complete the works as required.

Tyfu Powys

Shared Prosperity funding to work with community growing sites in Powys to support local people to grow, be active, healthy and learn new skills. We recruited for a Tyfu Powys Development Worker at the end of 2023. Tyfu Powys aimed to empower communities and support increased health and wellbeing through a range of activities and opportunities: supporting over 50 community growing organisations, 170 volunteering opportunities and 46 events; improving over 42,000m2 of community led green spaces and distributing over £8,000 through capital infrastructure grants. Through training and gatherings, groups reported increased confidence, leaving them in a more sustainable position, and appreciated increased exposure to and use of Cymraeg and the opportunities to expand their activities, boosting their reach and engagement within their communities. Tyfu Powys completed in December 2024. As at end March 2025, there are over 80 members of the closed social media-based Powys Community Growing Network.

Vale Mapping

Contracted by Food Vale to map existing community food growing projects in the Vale of Glamorgan, exploring key barriers to participation/accessing community food growing projects and the additional needs that might exist for community food growing across the Vale. Town and Community Councils and community growing organisations were surveyed, with an additional workshop for the latter group held in late March 2025. Across the Councils and Organisations, 54 growing spaces were identified, with around 75,000m2 of green space currently being used by community growing groups. 860 people were identified as being on allotment waiting lists and 69 volunteers contribute to the upkeep of community growing sites, of which 240 people are estimated to use weekly. Barriers and challenges included management and volunteers (including burnout), land and finance access. A digital map of Vale community growing sites is at technical stage.

GreenME

A Horizon Europe / UKRI project, identifying ways in which effective nature-based therapy and a broader green care framework can be scaled-up to improve adult mental health and wellbeing equity while contributing to multiple socio-ecological co-benefits. GreenME considers three scales of green care: nature-in-everyday-life (the existence of green and blue infrastructure for viewing and walks), nature-based health promotion (the promotion of active interaction with nature, such as gardening and conservation) and nature-based therapy (the provision of treatment for individual patients. The project comprises 21 partner organisations from across Europe and the US and will run until 2027.

RESTRICTED FUNDS - PREVIOUS YEAR

	Balance 1 April 2023	Incoming Resources	Outgoing Resources	Balance Transfers	**Balance 31 March 2024**
	£	£	£	£	**£**
Restricted funds					
UK-wide					
Hilden Trust	-	40,000	(40,000)	-	-
European Social Fund: Learning Bubbles	5,727	54,894	(60,621)	-	-
Hello Fresh	1,079	10,925	(12,004)	-	-
EU funds: Green Me	-	19,952	(19,952)	-	-
Seedbed Trust: Gardens of Sanctuary	1,029	-	-	(1,029)	-
England (London)					
City Bridge Trust	-	10,617	(10,617)	-	-
Green Grants (Nottingham)	2,409	-	-	(2,409)	-
Innovate: FEW-Meter	754	-	-	(754)	-
Carpenters Estate (Populo)		19,562	(19,562)	-	-
Kentish Town City Farm: London	-	5,330	(5,330)	-	-
Kusuma Trust UK: Londoners National	-	54,317	(54,317)	-	-
Future Together London LDC	6,074	9,782	(14,869)	-	987
Scotland					
Scottish Govt: Food & Drink	8,753	37,000	(39,310)	-	6,443
Urban Agriculture Consortium	2,500	-	-	-	2,500
Scottish Community Alliance	1,500	-	-	-	1,500
Wales					
Welsh Government: Resilient Green Spaces	-	367,657	(367,657)	-	-
Welsh Government: Food Hubs	-	167,419	(167,419)	-	-
Welsh Government: Community Land Advisory Service	-	99,942	(99,942)	-	-
Cronfa Gymunedol Community Fund: Sustainable Steps	-	69,994	(67,971)	-	2,023
Carmarthen Machinery Ring	-	5,927	(5,927)	-	-
Powys County Council: Shared Prosperity	-	33,655	(33,655)	-	-
DTA Wales: Assured Growing	-	7,888	(5,555)	-	2,333
Carmarthenshire County Council: Food Systems Development	-	19,844	(19,844)	-	-
Welsh Government: other projects	-	1,200	(1,200)	-	-

Welsh Government: Future Farms Powys	-	7,033	(7,033)	-	-
Welsh Government: Future Farms	-	82,860	(82,860)	-	-
Lord Merthyr Fund	-	1,000	(1,000)	-	-
National Lottery Community Fund: Edible Cardiff	37,305	16,034	(44,365)	-	8,974
Food Sense: Food Poverty Cardiff	3,008	-	-	-	3,008
Food Sense	4,375	-	-	-	4,375
Sustainable Food Places Carmarthen	2,348	13,367	(13,144)	-	2,571
National Nature Services in Wales	1,225	-	-		1,225
Northern Ireland					
National Lottery Community Fund: Digging Deeper	-	112,633	(112,464)	-	169
Belfast City Council	-	4,550	(2,134)	-	2,416
Campaign Grant Sustain	-	986	(986)	-	-
NI Lottery Cost of Living	4,712	-	-	-	4,712
Seed Saving	-	15,000	(10,987)	-	4,013
The Alleyways Manifesto Project	-	9,200	(4,136)	-	5,064
Acorn Farm – Community Foundation	6,447	14,950	(9,765)	-	11,632
Managed projects					
Manchester Green Alliance	516	-	-	(516)	-
TOTAL RESTRICTED FUNDS	**89,762**	**1,313,516**	**(1,334,626)**	**(4,708)**	**63,944**

13. UNRESTRICTED FUNDS

	Balance 1st April 2024 £	Incoming Resources £	Outgoing Resources £	Balance Transfers £	**Balance 31st March 2025 £**
Unrestricted funds					
Designated funds					
Green Care Quality Mark Development	7,107	11,291	(12,398)	-	**6000**
England (London)	-	2,605	(2,882)	2,220	**1,943**
Wales	6,086	63,674	(72,615)	24,640	**21,785**
Northern Ireland	10,758	1,800	(12,558)	-	**-**
Equipment Fund	6,802	-	(2,041)	-	**4,761**
	30,753	79,370	(102,494)	26,860	**34,489**
General funds					
General unrestricted income	-	8,799	(8,799)	-	**-**
General reserves	120,458	-	(9,651)	-	**110,807**
Total unrestricted funds	151, 211	88,169	(120,944)	26,860	**145,296**

DESIGNATED FUNDS' ACTIVITIES

Green Care Quality Mark Development: we have reported on the GCQM developments at Green Care Coalition meetings, and several members have expressed interest. We are working with our colleagues in the Green Care Coalition to extend the use of the Quality Mark across the sector.

Wales: generated income designated to continue delivery of key work areas. Including a £8,000 contract with Lantra (Farming Connect Horticulture) to provide planning advice and training to commercial growers in Wales, where we delivered several 1:1 sessions, one in-person workshop and two digital resources. We have been recommissioned for 2025-26. And Keep Wales Tidy, where SF&G sits on bi-weekly panel meetings to award: starter packs; wild-life or food garden packages; orchard (autumn panel meeting only) and 'supersize' (combining wildlife and food) packs to sites across Wales, increasing communities access to nature. When a food development package is awarded, SF&G acts as the expert partner, attending a site visit and producing a site visit report.

Across 18 panel meetings, over 100 development packs were awarded to schools, community groups, assisted living sites, hospitals, community councils, fire stations and GP practices across Wales. This contract completed in March 2025, with a new contract to run to March 2027.

England (London): generated income designated to continue delivery of key work areas.

Northern Ireland: generated income designated to continue delivery of key work areas.

Equipment Fund: this balance reflects the net book value of laptops used by the staff.

GENERAL FUNDS' ACTIVITIES

General unrestricted income: generated income to fund the overhead expenditures and all the objectives and activities that the trustees decide are required.

General reserves: Free reserves set aside to fund some of the overhead expenditures and all the objectives and activities that the trustees decide are required including a 3-months running costs of the organisation.

UNRESTRICTED FUNDS - PREVIOUS YEAR

	Balance 1st April 2023 £	Incoming Resources £	Outgoing Resources £	Balance Transfers £	**Balance 31st March 2024 £**
Unrestricted funds					
Designated funds					
Quality Mark development	14,486	6,510	(13,889)	-	7,107
School Farms Network	4,701	2,210	(6,911)	-	-
England (London)	1,000	1,650	(2,650)	-	-
Wales	31,055	45,633	(70,602)	-	6,086
Scotland	4,136	-	(4,136)	-	-
Northern Ireland	12,120	500	(1,862)	-	10,758
Equipment Fund	9,717	-	(2,915)	-	6,802
Leasehold Property Fund	145,409	10,500	(145,409)	(10,500)	-
Leasehold Land Fund	8,000	-	(8,000)	-	-
	230,624	67,003	(256,374)	(10,500)	**30,753**
General funds					
General reserves	64,902	10,706	(20,095)	15,208	**70,721**
Organisational development	49,737	-	-	-	**49,737**
	114,639	10,706	(20,095)	15,208	**120,458**
Total unrestricted funds	345,263	77,709	(276,469)	4,708	**151,211**

14. ENDOWMENT FUNDS

	Balance 1st April 2024 £	Incoming Resources £	Outgoing Resources £	Balance Transfers £	**Balance 31st March 2025 £**
Endowment Funds					
Future Farms constructions	-	-	(1,581)	255,233	**253,652**
Total endowment funds	-	-	**(1,581)**	**255,233**	**253,652**

ENDOWMENT FUNDS' ACTIVITIES

Future Farms

2024-25 was a very busy period for this high profile and innovative project delivered by a partnership led by SF&G. Through Foundational Economy funding (2023-25) we submitted a planning application for three rural enterprise dwellings on a county farm estate site in Powys. Planning permission was granted in October 2024. Using Shared Prosperity Funding, we then developed the bare field site installing necessary infrastructure to support three homes (one of which we funded and three of which we commissioned) and an agricultural barn. We also commissioned landscaping to meet the requirements of our planning conditions. We worked with a planning consultant throughout this period, but the expertise of our Community Land Advisory Service manager was pivotal to the ability of the partnership to deliver this ambitious project. Our Wales Manager was also able to leverage funding from multiple sources to provide sufficient revenue and capital funding to complete the works as required.

15. ANALYSIS OF NET ASSETS

	General Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	**Total £**
Tangible fixed assets	-	28,490	-	253,652	282,143
Current assets	255,994	5,999	8,100	-	270,092
Current liabilities	(145,187)	-	-	-	(145,187)
Net assets at 31st March 2025	**110,807**	**34,489**	**8,100**	**253,652**	**407,048**

16. POST-BALANCE SHEET EVENTS

The charity repaid fully the business loan of £60,000 obtained from Robert Owen Community Banking in September 2024.

17. AUDITORS REMUNERATION

The auditors' remuneration is as follows:

	2025	2024
	£	£
Auditors' remuneration	**9,375**	7,600
Other services		4,895

18. COMPARATIVE SOFA

	Unrestricted Funds £	Restricted Funds £	**Total funds 2024 £**
INCOME			
Income from voluntary income:			
Donations	2,396	-	**2,396**
Income from charitable activities:			
Grants and contracts	40,750	1,313,516	**1,354,266**
Income from property surrender	10,500	-	**10,500**
Hire of facilities	2,489	-	**2,489**
Fees earned	10,592	-	**10,592**
Training and conferences	4,742	-	**4,742**
Miscellaneous income	6,240	-	**6,240**
TOTAL INCOME	77,709	1,313,516	**1,391,225**
EXPENDITURE			
Costs of raising funds	126	-	**126**
Charitable activities	276,343	1,334,626	**1,610,969**
TOTAL EXPENDITURE	276,469	1,334,626	**1,611,095**
Net income/(expenditure)	(198,760)	(21,110)	**(219,870)**

SOCIAL FARMS AND GARDENS

England & Wales - Charity number 294494

Accounts

Social Farms & Gardens
Ffermydd a Gerddi Cymdeithasol

SOCIAL FARMS AND GARDENS
REPORT AND CONSOLIDATED FINANCIAL STATEMENTS
FOR YEAR ENDED 31 MARCH 2024

Charity Commission Number: 294494

Office of the Scottish Charity Register Number: SC039440

Company Number (registered in England and Wales): 02011023

Amended Accounts

Replace the original accounts, are now the statutory accounts and are prepared as they were at the date of the original accounts

Social Farms & Gardens
Ffermydd a Gerddi Cymdeithasol

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Social Farms & Gardens
Ffermydd a Gerddi Cymdeithasol

REPORT OF THE TRUSTEES
(YEAR ENDED 31st MARCH 2024)

The consolidated financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Charities Statement of Recommended Practice (Charities SORP") (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland; FRS 102) issued in October 2019.

The company has taken advantage of the exemption to not have to prepare a strategic report in accordance with the "the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013".

Trustees' responsibilities

The Trustees are required by Company Law to prepare financial statements that give a true and fair account of the state of Social Farms and Gardens ('SF&G'). The Trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business

The Trustees are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the consolidated financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and any other irregularity.

So far as the Trustees are aware, there is no relevant audit information of which the company's auditors are unaware. Each trustee has made themselves aware of any relevant audit information and has ensured that the auditors are aware of that information.

The Trustees confirm that they have given due regard to guidance published by the Charity Commission as required by Section 4 of the Charities Act 2011.

Social Farms & Gardens
Ffermydd a Gerddi Cymdeithasol

REPORT OF THE TRUSTEES (continued)

(YEAR ENDED 31st MARCH 2024)

Public Benefit

The Trustees confirm that they have regard for the Charity Commission's guidance on public benefit.

Having monitored activities, the Trustees are of the view that our activities are in line with the vision, mission, strategy and charitable purpose and that these deliver public benefit both to the individuals who directly benefit from our services and indirectly through the improved services that our members and other organisations deliver.

Our members include Community Gardens, City Farms and Care/Social Farms. These organisations benefit from the advocacy, networking, training, advice and support and quality assurance that we provide. They can share skills, build capacity, improve their standards and make partnerships with other organisations and commissioners. Their work contributes to the education, health and wellbeing and cohesion of the communities that they serve.

Social Farms & Gardens
Ffermydd a Gerddi Cymdeithasol

REPORT OF THE TRUSTEES (continued)

(YEAR ENDED 31st MARCH 2024)

Vision, Mission and Strategy

Our vision

People and communities reaching their full potential through community growing and nature-based activities as a part of everyday life

Our mission

To support people and communities to improve the health and wellbeing of people and planet through community growing and nature-based activities

Social farming and gardening is increasingly recognised as a solution to many of society's challenges. It has a wide range of well documented benefits for health and wellbeing and community cohesion.

Our Values

Community development, mutual support, access to green space for all. We build strong relationships, collaborations and networks that are inclusive and empowering for communities and people

Our Strategic Priorities

To work with members and partners, using our collective knowledge and shared vision, to advocate, inspire, and enable community growing and nature-based solutions to improve the wellbeing of people and planet

How we work towards achieving our vision:

1. Develop services and projects to meet increased demand and opportunities
2. Serve and grow the membership
3. Strengthen and grow the organisation's role for now and in the future

Social Farms & Gardens
Ffermydd a Gerddi Cymdeithasol

REPORT OF THE TRUSTEES (continued)

(YEAR ENDED 31st MARCH 2024)

Chair's introduction

The Trustees regret that the final audited 2023-24 accounts are also being filed late. The in-house Finance Manager was appointed in June 2024 and has worked hard to resolve the outstanding issues, which resulted in some delay in the completion and auditing.

Social Farms and Gardens (SF&G) is a charity supporting communities across the UK to farm, garden and grow together. We have over 3,000 members using nature-based activities as a catalyst to transform the lives of people and the communities in which they live.

We support these grassroot organisations from small fruit and vegetable plots on urban housing estates to large-scale rural care farms, transforming lives and connecting people. SF&G provides a voice for the thousands of farmers, gardeners and growers whose work improves the lives of millions of people.

In London, Northern Ireland, Wales and Scotland, our staffed projects continued to support organisations to work more closely together and to learn from each other. Members in the whole of the UK benefitted from our online resources, social media conversations, members' meetings, webinars bulletins and sector jobs updates.

In Wales and Scotland, the Community Land Advisory Service provided advice around community land management. Other schemes have given direct support to member groups: distributing grants and resources. The development of the Green Care Quality Mark from the Code of Practice is providing a quality assurance scheme for green care providers.

We are grateful to Sally Partridge, who was the Chair of the Board during the first quarter of this year. who had led us through the changes in the leadership of the organisation which resulted in the Board having to take more responsibility than it had in the past. Malachy Dolan and Caroline Hutton have been co-chairs since June 2023.

Malachy Dolan and Caroline Hutton

Co-chairs of Trustees

Social Farms & Gardens
Ffermydd a Gerddi Cymdeithasol

REPORT OF THE TRUSTEES (continued)

(YEAR ENDED 31st MARCH 2024)

Review of Activities 2023-24

Overview

The charity has a wealth of resources and experience, built up over 40 years to offer new members and the sector. SF&G have taken part in demonstration projects, primary research and policy writing for the sector to ensure this growth continues and is supported by local, devolved and central government.

Our members contribute significantly to individual, community and environmental health and well-being delivering climate action at a hyper local level - regenerative land use, increase of biodiversity, community land management and stewardship, while producing fresh local food.

SF&G has operated an Executive Team management model, with representation across the UK, since February 2021. This has increased competency and collaboration at both a strategic and operational level and has provided significant economic efficiency in challenging financial times. SF&G have attracted additional funding across the UK from a range of funders and consultancy contracts.

The Board would like to acknowledge the resilience and effort of all staff.

Reviewing our objectives as set out in the 2023/24 trustees report and how SF&G has worked to achieve these:

We continued to

- Serve our members with newsletters, information, advocacy and responding to questions
- Provide training for our members, responding to their needs and developing their training delivery skills
- Support our members' work with the Green Care Quality Mark
- Manage the organisation's finances with the help of an outsourced provider
- Manage the end of our time in the GreenHouse and found another home with Windmill Hill City Farm as our Registered Office in January 2024 and then Pen Dinas Community Garden in August 2024
- Diversify our income with charged services for members
- Improve our communications with a new web site and used social media to promote the work of our members to our partners and the rest of the world
- We conducted a pay review with South West Councils.

Social Farms & Gardens
Ffermydd a Gerddi Cymdeithasol

REPORT OF THE TRUSTEES (continued)

(YEAR ENDED 31st MARCH 2024)

Membership

Membership continued to grow as communities discovered the benefits of growing in communities and discovered the wealth of information on our web site. Membership continues to be free, with income earned from providing services (e.g. training).

As a membership organisation SF&G also secures funding for particular projects which we then make available for our members to apply for.

Organisation development

Esmee Fairbairn Foundation funded the senior staff to work on our strategic issues as a second-tier organisation with an increasing membership. Devolution, leaving the EU and the pandemic have changed the environment and how we operate.

Support and advice

The SF&G website www.farmgarden.org.uk has almost everything that a new community garden, city farm or care/social farm needs to get started. A resource like this needs regular updating, both in its content and its software. Our staff produce regular newsletters and use social media to promote what services we provide.

Information on Activities

SF&G agreed a Climate Statement this year.

Community Land Advisory Service (CLAS Cymru): funded by the Welsh Government, supports the sector in Wales with land and planning issues and raises awareness of community managed green spaces.

Growing Resilience: Digging Deeper funded by the National Lottery Community Fund: People & Communities. A five-year project 2019 - 2024 to build capacity in the community growing sector across each local Council area in Northern Ireland based on skill-sharing, networking and relationship building with decision makers.

Food Security through Seed Saving and Exchange: a pilot in NI funded by Necessity to build resilience and skills in seed saving and a network for seed exchange, overcoming boundaries imposed by Brexit and Covid.

Social Farms & Gardens
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REPORT OF THE TRUSTEES (continued)

(YEAR ENDED 31st MARCH 2024)

Report on The Case Benchmark Standard for Community Growing and Allotment Provision in NI: Primary Research Funded by the National Lottery Community Fund, the Urban Agriculture Consortium and Sustain

Sustainable Food Places Programme: Social Farms and Gardens directly supports a number of these emerging networks across the UK, e.g. a contract with Ards & North Down Council in NI, delivering a Food for the Planet programme including distribution of micro grants for community growing initiatives using Participatory Budgeting and in Carmarthenshire County Council, in Wales where we host the network coordinator.

Scottish Government Food & Drink, Good Food Nation Team funding: supported two main strands of work in Scotland, Community Land Advisory Service and Gardeniser. This enabled community projects to secure land for food growing and 17 people to complete the second Scotland accredited course for 'community growing organisers'.

Londoners Natural Future Together, funded by The Kusuma Trust UK, supported members to design, deliver and participate in 13 professional development days on topics such as co-production, data-management, volunteer management, corporate partnerships and professional boundaries. This was coupled with 8 networking tours of members sites. Members collaborated to demonstrate the sector's value through events such as the London Harvest Festival and a community gardens showcase in central London. The programme amplified the voice of farm and gardens to the wider world, facilitated dovetailing rather than competing, and was proud to pay members for training delivery and facilities hire.

Funding from both **Populo Living** and **London Legacy Development Corporation** saw SF&G work closely with East End London communities to successfully engage Londoners young and old in the sector. We also installed a new Stick Man Trail in Newham.

18 people gained a **Gardeniser** qualification as a result of these funders grants, with 1,000 people accessing information and guidance through email, phone and the London bulletin.

SF&G also seconded the London Manager part-time to Kentish Town City Farm to bridge a summer-long gap between Directors at the farm.

Resilient Green Spaces: funded by the Welsh Government, a £1.30m partnership project led by Social Farms and Gardens to pilot alternative re-localised food systems using communities and their green spaces as the driving force for change across Wales until June 2023. Projects include: A national allotment development team, Innovative food hubs, community orchards, Greener corridors and spaces in Gwynedd, exploring community access to farms and land, building horticultural future farming skills

Social Farms & Gardens
Ffermydd a Gerddi Cymdeithasol

REPORT OF THE TRUSTEES (continued)

(YEAR ENDED 31st MARCH 2024)

Growing Resilience Across Ireland: funded by the Community Foundation Ireland, a cross-border partnership project between SF&G in Northern Ireland and our sister organisation in Ireland, Community Growing Ireland. This project recognises an all-island/bioregional approach in matters of the environment and natural resources. Our constituencies gain insight into activities across Ireland. The partnership enhanced advocacy, lobbying and policy proposals at a national level in both jurisdictions for the provision of and support for community gardens.

Hilden Trust: funded summer play activities at member sites across the UK.

Edible Cardiff: funded by the National Lottery, supporting networking between community growing sites across Wales, development of resource and skills sharing, and advocating on behalf of the network to get more land in Cardiff into use for growing until September 2024.

Procurement Food Hubs: funded through Welsh Government and the European Community Rural Development Fund. The Food Hubs project has supported two community food hubs to upskill and to become accredited to supply the local authorities, health boards and care setting in several communities in Wales.

Carmarthenshire Food System Development: a transformative initiative underway to help develop a thriving, sustainable, and inclusive local food system in Carmarthenshire. Through the Bwyd Sir Gar, the county's dynamic food partnership, the project aims to address a range of social, economic, and environmental challenges.

In collaboration with key delivery partners Hywel Dda University Health Board, Food Sense Wales, Carmarthenshire Association of Voluntary Services and Social Farms and Gardens, Carmarthenshire County Council leads the project to enhance the local food economy, promote health and wellbeing, and contribute to nature recovery and climate resilience, There are three strands of project delivery that include; Connected Communities and Community Access to Healthy Food, Strategic Land Management for Public Goods and Building a Good Food Movement.

Building on its existing work, Bwyd Sir Gâr Food's Food System Development Project aims to improve the local food system for current and future generations.

DTA Assured Growing we have been funded by DTA Wales to create support and guidance around food procurement for our sector and we have been working with a number of partners on this during the year.

Nature's Path: funded a competition for members redesigning part of their sites, with a prize of funds to pay for the construction.

Social Farms & Gardens
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REPORT OF THE TRUSTEES (continued)

(YEAR ENDED 31st MARCH 2024)

Ards & North Down Council Northern Ireland: Micro grants distributed using the Participatory Budgeting Model.

One Voice Wales: SF&G in Wales successfully tendered for a pictorial guide for Towns and Community Councils in Wales to set up community growing spaces. This guide was printed in physical form and is available via One Voice Wales, the representative body for Community and Town Councils in Wales.

Camau Gwyrdd: a three-year project to help people in Wales take their first steps towards climate action. We aim to inspire and empower communities across Wales to take action and live in a more sustainable way. We don't claim to have all the answers and solutions, but we're aiming to help to tick as many of those Earth-friendly boxes as possible!

Our aim is to connect 'champion' groups, who are established organisations within the Social Farms and Gardens membership circle - with groups and communities who are working towards creating their pathway towards a sustainable and regenerative future.

Many of us experience feelings of powerlessness when faced with the threats of climate change. Likewise, groups may be climate conscious but may be unsure on where to start on their eco journey. We aim to facilitate relationships that will pave the way for grassroots, community based green action to mitigate and tackle climate change.

Future Farms: an SF&G in Wales led partnership pilot project, focussed on a Powys site. The partnership shares a vision for more agroecological horticultural enterprises across Wales, helping to meet the fruit and veg needs of our citizens and supporting a flourishing rural economy. The partnership includes: Our Food 1200, Powys County Council, Shared Assets, Ecological Land Cooperative, Gwlad Consortium, Landworkers Alliance, Cultivate and the Powys Sustainable Food Partnerships, Lantra Wales, Nature Friendly Farming Network, Black Mountains College. With Welsh Government Backing Local Firms Funding, the partnership supported Powys County Council to develop planning guidance to support and assist small-scale horticultural enterprises in the preparation of a planning application for a Rural Enterprise Dwelling (permanent or temporary). The continuing Shared Prosperity funding runs until December 2024 to take on a new growing site in Powys, submitting a planning application to put three temporary dwellings and horticultural enterprises on a Powys farm holding.

Tyfu Powys: Shared Prosperity funding to work with community growing sites in Powys to support local people to grow, be active, healthy and learn new skills. We recruited for a Tyfu Powys Development Worker at the end of 2023. Tyfu Powys runs a series of support strands for community growing organisations, including small capital grants, bespoke development support, orchard and mapping training until December 2024.

Keep Wales Tidy: SF&G sits on bi-weekly panel meetings awarding starter and wildlife or food development packages to sites across Wales that want to increase access to nature for their community. When a food development package is awarded, SF&G is the expert partner that attends a

Social Farms & Gardens
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REPORT OF THE TRUSTEES (continued)

(YEAR ENDED 31st MARCH 2024)

site visit and produces a report giving an indication of where key, large elements of the package be sited. Until March 2025.

GreenME: a Horizon Europe project, aiming to identify ways in which effective nature-based therapy and a broader green care framework can be scaled-up to improve adult mental health and wellbeing equity while contributing to multiple socio-ecological co-benefits. GreenME covers three scales: nature-in-everyday-life (the existence of green and blue infrastructure for viewing and walks), nature-based health promotion (the promotion of active interaction with nature, such as gardening and conservation) and nature-based therapy (the provision of treatment for individual patients. The project comprises 21 partner organisations from across Europe and the US and will run until 2027.

Advocacy

Social Farms and Gardens has continued to advocate on behalf of our members, promoting the benefits of their work in their local communities. SF&G have worked with the devolved governments and central government over the year.

We have contributed to the updating and re-writing of key Welsh Government documents aimed to stimulate and support more community growing spaces, such as allotments and community gardens.

Training and Webinars

Lantra: funded support for Community Supported Agriculture, around planning and crop management / rotation.

Gardeniser: funded by the EU, delivered in partnership across Europe, we train people to run community gardens, including organising placements in other countries

Webinars: Monthly Webinars were held for members on subjects of interest, The Orchard Forum and The Allotment Forum were held quarterly

Quality Assurance

The **Green Care Quality Mark,** we are working with our colleagues in the Green Care Coalition to extend the use of the Quality Mark across the sector.

Social Farms & Gardens
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REPORT OF THE TRUSTEES (continued)

(YEAR ENDED 31st MARCH 2024)

Plans for 2024-25

Throughout the UK

To continue:

- Serving our members with newsletters, information, advocacy and responding to questions
- Providing training for our members, responding to their needs and developing their training delivery skills
- Supporting the quality of our members' work with the Green Care Quality Mark
- Managing the organisation's finances, with an in-house Finance Manager
- Diversifying our income with charged services for members
- Communications: improving the new web site and using social media to promote the work of our members to our partners and the rest of the world.

Governance

The Board will continue:

- To meet regularly both in person and by video conference
- To monitor the organisation's finances
- To consider the structure and leadership of the organisation
- To review the policies of the organisation
- To review strategic plans.

Fundraising

Social Farms and Gardens strives to have diverse funding streams. A large proportion of our funding is from Charitable Trust grants, we continue to receive grant support from the Scottish Government. In addition, SF&G tenders for contract work with devolved country governments and Local Authorities. In Wales, we have secured European Union Funding through the Welsh Government for predominantly capital programmes. We also earn income from: training programme delivery, consultancy work, partnership initiatives, research projects, managing grants to our members and modest philanthropic donations.

To continue:

- Building relationships across the sector and with our members and academic partners
- Building relationships with funders and the public sector

Social Farms & Gardens
Ffermydd a Gerddi Cymdeithasol

REPORT OF THE TRUSTEES (continued)

(YEAR ENDED 31st MARCH 2024)

- Identifying sources of income that meet our strategic aims and fit within our values.

Sustainability

To:

- Ensure financial security by reviewing and finding ways to build reserves
- Encourage the equality, diversity and inclusion work of the organisation.

Financial Review

Reserves Policy

In accordance with the guidelines from the Charity Commission, the Trustees and Executive Team have reviewed the policy and continue to plan for 'free reserves 'of between three- and six-months running costs. This was calculated on 'core' costs, but at request of the staff, we have started making the calculation based on all costs.

At 31 March 2024, the accounts show the following (previous year, 31 March 2023)

- General reserves: £70,721 (2023: £64,902) – set aside to fund some of the overhead expenditures and all the objectives and activities that the trustees decide are required including a 3-months running costs of the organisation.
- Designated reserves – set aside for specific work: £80,490 (2023: £280,361) this includes a fixed asset reserve of £6,802 (2023: £163,126)
- Restricted reserves – advance payments on continuing projects: £63,944 (2023: £89,762)

As disclosed in note 3(b) to accounts, we did not comply with our reserves policy as of 31 March 2024 and the date of this report. To achieve a more appropriate level of reserves, the charity will continue to practice:

Comprehensive funding bids: to cover overheads as well as direct costs. Some grant funding streams provide inadequate coverage for overheads
Rigorous funding review process: a panel of senior staff with Board representation to ensure that all projects contribute to overheads and don't endanger the organisation
Efficient operations and sound management of resources with oversight by the Executive Team and the Finance Manager
Income generation by providing charged services such as consultancy and training

The Reserves policy is reviewed annually, and the reserves required are calculated quarterly to take account of changes in operating costs.

Social Farms & Gardens
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REPORT OF THE TRUSTEES (continued)

(YEAR ENDED 31st MARCH 2024)

Financial management and checks

A trustee and the Company Secretary are delegated to carry out financial controls on income and expenditure including payroll, credit cards and bank transfers. Random sample checks are undertaken by other trustees. A system is in place that significant expenditure is authorised by a trustee and all expenditure is monitored, checked and countersigned. Expenditure against budget is monitored monthly. The Trustees are confident that appropriate checks are in place.

Additional financial controls include:

- Providing clear and accurate management reports, quarterly
- The Trustees are informed promptly of any major changes in our financial position
- Financial policies and strategies are up to date, agreed by the Board and implemented
- Continuing to work to the SORP and any other accepted good practice

The Trustees have assessed the major risks to which the organisation is exposed, in particular those associated with finance and operations and are satisfied that systems are in place to mitigate exposure to major risks.

Internal risks are minimised by the implementation of effective systems and control procedures, which ensure appropriate authorisation of projects and transactions, and consistent quality of delivery.

Structure, Governance and Management

The formal name of the charity is now Social Farms and Gardens (otherwise referred to as SF&G).

The name change from The Federation of City Farms and Community Gardens was implemented following the merger with Care Farming UK, which occurred on 1st April 2018.

The legal status of the Federation was retained following the merger; that of a charitable company limited by guarantee. It is registered with the Charity Commission in England and Wales (number 294494), the Office of the Scottish Charity Regulator in Scotland (number SC039440) and Companies House in England and Wales (number 2011023).

The company was established in 1980 and registered as a charitable company on 20 June 1986. The Memorandum and Articles which set out the objects, powers and governance of the charity were reviewed following the merger and have been updated in the light of minor changes to the governance structure.

The charity was established under a Memorandum of Association which establishes the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Social Farms & Gardens
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REPORT OF THE TRUSTEES (continued)

(YEAR ENDED 31st MARCH 2024)

Social Farms and Gardens is a charity registered with the Charity Commission in England and Wales (No. 294494) and the Office of the Scottish Register of Charities (SC039440). It is a Company Limited by Guarantee registered with Companies House (No. 2011023).

Members of the Board of Directors (Trustees)

Under the Articles of Association, the Board can have a maximum of eleven members, eight of whom are elected at the Annual General Meeting by the voting members. Up to three people are appointed by the Board. The Board elects a Chair, a Vice Chair and the Company Secretary.

The Board met with the Executive Team, ten times in the year. Most meetings have been held using video conferencing, but two were held in person in June (Birmingham) and November (Belfast).

Trustees are volunteers and receive no financial benefit from the charity. Any reclaimed expenses are shown in the accounts.

The Board choose someone to provide supervision or line management to the Executive Team who line manage the rest of the staff.

Related parties

The charity wholly owned a Community Interest Company (Cultivating Communities) registered with Companies House (No. 07292005). All profits are gifted to the Charity.

The Board agreed to strike off the CIC on the 17th of December 2024, as all activities could be run directly through the charity.

At the end of 31 March 2024, the CIC board comprised:

- Ian Egginton-Metters
- Caroline Hutton (Company Secretary)
- Paul Savident

Social Farms & Gardens
Ffermydd a Gerddi Cymdeithasol

REPORT OF THE TRUSTEES (continued)

(YEAR ENDED 31st MARCH 2024)

Reference and Administrative Information

Charity name:	Social Farms and Gardens
Charity registration	294494
Scottish Charity	SC039440
Company	2011023

Registered Office: Cultivate, Pendinas, Llanidloes Road, Newtown, SY16 4HX

Auditors: Burnside Chartered Accountants
61 Queen Square, Bristol BS1 4JZ

Bankers: Co-operative Bank PLC, 14 Broadmead, Bristol BS1 3HH
CAF Bank, 25 Kings Hill Avenue, West Malling ME19 4JQ
Triodos Bank, Deanery Road, Bristol BS1 5AS
Scottish Widows, 67 Morrison Street, Edinburgh EH3 8YJ
Royal Bank of Scotland, 36 St Andrews Square, Edinburgh EH2

Social Farms & Gardens
Ffermydd a Gerddi Cymdeithasol

REPORT OF THE TRUSTEES (continued)

(YEAR ENDED 31st MARCH 2024)

Trustees

The Directors of the charitable company, Social Farms and Gardens, are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees. The trustees serving during the year and to the date of signing were as follows:

- Sally Partridge (resigned 30 June 2023)
- Malachy Dolan (term ended 31 March 2024 – but co-opted for a further period)
- David Drury (term ended 31 March 2024 – but co-opted for a further period)
- Gemma Hooper (resigned 10 July 2023)
- Michelle Howarth (resigned 31 March 2024)
- Caroline Hutton
- John le Corney
- Michael Collins (elected 1 April 2023 resigned 12 September 2024)
- Michael Hardman (appointed 29 February 2024)
- Elinor Goff (co-opted 14 December 2023, elected 22 October 2024)
- Vicky Moller (co-opted 14 December 2023, elected 22 October 2024)
- Michael Chadney (appointed 4 April 2022, resigned 11 September 2023)
- Mark Roberts (elected 1 April 2023, resigned 18 September 2023)
- Ellen Ledingham (appointed 15 May 2023, resigned 31 March 2024)

Executive Team

- Amber Alferoff (London manager)
- Sophie Antonelli (Central Services manager until November 2023)
- Gary Mitchell (Joint Wales manager)
- Dr. Nicola Perkins (Joint Wales manager until September 2023)
- Patricia Wallace (Northern Ireland manager until December 2024)

OPINION

We have audited the financial statements of Social Farms and Gardens (formerly the Federation of City Farms and Community Gardens) for the year ended 31 March 2024 which comprise the Consolidated Statement of Financial Activities, the Consolidated and Parent Company Balance Sheets, Consolidated Statement of Cash Flows and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 31 March 2024 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities and Trustee Investment (Scotland) Regulations 2006 and regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006.

This report is made solely to the company's members, as a body, in accordance with Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the parent charitable company and the parent company's members as a body, for our audit work, for this report, or for the opinions we have formed.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and the parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

MATERIAL UNCERTAINTY RELATED TO GOING CONCERN

We draw your attention to note 3(b) Going concern which indicates that as of 31 March 2024 the charity did not comply with its reserves policy of minimum three months of running costs as there was not enough unrestricted income to finance charity's core central activities. That results in material uncertainty that may cast doubt on charity's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

In auditing the financial statements, we have concluded that trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

OTHER INFORMATION

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent chartable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the trustees' directors' report and from the requirement to prepare a strategic report.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement set out on page 20, the trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements the trustees are responsible for assessing the group's and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free

from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

An understanding of the legal and regulatory framework applicable to the group and parent charitable company was obtained from management and those charged with governance of the group and parent charitable company, and the audit engagement team was confirmed to have the appropriate competence and capabilities to identify non-compliance with such a framework.

No significant instances of fraud, non-compliance with laws and regulations or other irregularities were communicated to the engagement team by management or those charged with governance, and no particular audit areas or legislation were identified that gave rise to any significant risks of material misstatement in respect of such irregularities.

Due to the size and nature of the entity its susceptibility to material misstatement resulting from fraud, non-compliance with laws & regulations, or other irregularities is considered to be low, and the audit approach was appropriately planned so as to address this risk.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our audit report.

STEPHEN BURNSIDE (Senior Statutory Auditor)

For and on behalf of

Burnside Chartered Accountants

Chartered Accountants & Statutory Auditor

61 Queen Square

Bristol BS1 4JZ

Date: 13/3/25

Social Farms and Gardens

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES AT 31 MARCH 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total funds 2024 £	Total funds 2023 £
INCOME					
Income from voluntary income:					
Donations	5	2,396	-	**2,396**	4,950
Income from charitable activities:					
Grants and contracts	4	40,750	1,313,516	**1,354,266**	1,408,932
Income from property surrender		10,500	-	**10,500**	-
Hire of facilities	6	2,489	-	**2,489**	8,537
Fees earned	6	10,592	-	**10,592**	18,354
Training and conferences	6	4,742	-	**4,742**	20,582
Miscellaneous income	6	6,240		**6,240**	3,575
TOTAL INCOME		77,709	1,313,516	**1,391,225**	1,464,930
EXENDITURE					
Costs of raising funds		126	-	126	180
Charitable activities		276,343	1,334,626	1,610,969	1,604,511
TOTAL EXPENDITURE	7	276,469	1,334,626	**1,611,095**	1,604,691
Net income/(expenditure)		(198,760)	(21,110)	**(219,870)**	(139,761)
Transfers between funds	14	4,708	(4,708)	-	-
Fund balances brought forward 1 April 2023	15	345,263	89,762	**435,025**	574,785
FUND BALANCES CARRIED FORWARD 31 MARCH 2024	**16**	**151,211**	**63,944**	**215,155**	**435,025**

All the activities are classed as continuing. There are no other reported gains or losses during the year.

Social Farms and Gardens

BALANCE SHEET AT 31 MARCH 2024

	Notes	Group 2024 £	Group 2023 £	Charity 2024 £	Charity 2023 £
FIXED ASSETS					
Tangible fixed assets	9	6,802	163,126	6,802	163,126
Investments	10	-	-	-	1
CURRENT ASSETS					
Debtors	11	232,426	707,712	232,426	707,712
Cash at bank and in hand		98,724	94,725	98,724	94,505
		331,150	**802,437**	**331,150**	**802,217**
CREDITORS: Amounts falling due within one year	12	(122,797)	(530,538)	(122,797)	(529,209)
NET CURRENT ASSETS		208,353	271,899	208,353	273,009
NET ASSETS		**215,155**	**435,025**	**215,155**	**436,135**
FUNDS:					
Unrestricted					
General Funds	14	70,721	64,902	70,721	66,012
Designated Funds		80,490	280,361	80,490	280,361
Restricted	13	63,944	89,762	63,944	89,762
		215,155	**435,025**	**215,155**	**436,135**

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

These financial statements were approved by the directors and authorised for issue on 13/03/2025, and are signed on their behalf by:

Caroline Hutton:

(Chair of Trustees]

The notes on pages 24 to 44 form part of these financial statements.

[Company no: 02011023]

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2024

	Note	Total funds 2023 £	Total funds 2022 £
Cash (used in)/provided from operating activities		4,000	(16,812)
(Decrease) in cash & cash equivalents		4,000	(16,812)
Cash & cash equivalents at beginning of year		94,724	111,536
Cash & cash equivalents at end of year		98,724	94,724

RECONCILIATION OF NET (EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

		£	£
Net income for the reporting period (as per the statement of financial activities)		(219,870)	(139,760)
Adjustments for:			
Depreciation charges	9	2,915	7,444
Impairment charges	9	153,409	-
(Increase)/decrease in debtors	11	475,286	(238,354)
(Decrease) in creditors	12	(407,740)	353,859
Net cash (used in)/provided from operating activities		4,000	(16,812)

1. GENERAL INFORMATION

The company is a private company limited by guarantee, registered in England and Wales. The address of the registered office is Cultivate, Pendinas, Llanidloes Road, Newtown, SY16 4HX

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. ACCOUNTING POLICIES

(a) Accounting Convention

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with Charity Commission Statement of Recommended Practice -Accounting and Reporting by Charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standards applicable in the UK and the Republic of Ireland (effective 1 January 2015).

The Statement of Financial Activities (SOFA) and Balance Sheet consolidate the financial statements of the charity and its subsidiary undertakings. The results of the subsidiary are consolidated on a line-by-line basis. The exemption under s408 Companies Act 2006 has been taken not to include the parent charity SOFA alone.

(b) Going Concern

We confirm that, we haven't complied with our reserves policy of minimum 3 months of running costs to an estimated target of £180,000 as of both 31st of March 2024 and the date of this report. This is because we did not have enough unrestricted income to finance our core central activities. That results in material uncertainty that may cast doubt on our ability to continue as a going concern. To mitigate this uncertainty, we have performed the restructuring of our core central activities and are trying to include central overhead costs in our projects funding from restricted funds. We have started the discussions with funds providers about this.

Although it is not certain that these efforts will be successful, trustees have determined that the actions that they have taken are sufficient to mitigate the uncertainty and have therefore prepared the accounts on a going concern basis.

(c) Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

(d) Incoming resources

Grants, donations, contracts and sponsorship

Income from grants, donations, contracts and sponsorship, including capital grants, is included in incoming resources when these are receivable, except as follows:

- When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.

- When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.
- When donors specify that donations and grants, including capital grants, are for restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

Interest receivable

Interest is included when receivable by the charity.

(e) **Resources expended**

Resources expended are included in the Statement of Financial Activities on an accrual's basis, inclusive of any VAT which cannot be recovered.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories based on an estimate of the proportion of time spent by staff on those activities.

Resources expended are allocated to the activity where the cost relates directly to that activity.

Support costs (overhead costs) include office costs such as bank, insurance and governance, and allocations for support staff costs based on time spent on activities.

(f) **Tangible fixed assets**

The cost of tangible fixed assets is written off by equal annual instalments over their expected useful lives as follows:

Plant and equipment: 15% per annum on the reducing balance basis

Office equipment: 30% per annum on a reducing balance basis

Long leasehold: over 60 years

Building: over 60 years

A de-minimis limit of £1,000 is applied under which fixed assets are not capitalised.

(g) **Funds accounting**

Funds held by the charity are:

Unrestricted funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds - these are funds that can only be used for restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for restricted purposes.

Designated funds - these are part of the unrestricted funds which trustees have earmarked for a particular project or use, without restricting or committing the funds legally. The designation may be cancelled by the trustees if they later decide that the charity should not proceed or continue with the use or project for which the funds were designated.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

(h) **Fixed assets investments**

Investment in subsidiary is stated at cost.

4. GRANTS AND CONTRACTS

	Unrestricted funds £	Restricted funds £	Total Funds 2024 £	Total Funds 2023 £
Welsh Govt: Resilient Green Space	-	367,657	367,657	541,852
Big Lottery Fund – Northern Ireland	-	112,633	112,633	102,321
Welsh Government – Wales CLAS	-	99,942	99,942	98,262
Esmee Fairbairn Foundation	-	-	-	2,550
London Newham	-	-	-	2,575
City Bridge Trust	-	10,617	10,617	32,541
Kentish Town City Farm: London	-	5,330	5,330	-
Scottish Govt - Food & Drink	-	37,000	37,000	38,000
Hilden Trust	-	40,000	40,000	40,000
Welsh Govt.: Food Hubs	-	167,419	167,419	267,965
European Social Fund: Gardeniser Hub	-	-	-	75,979
Keep Wales Tidy	40,750	-	40,750	28,900
London LDC	-	9,782	9,782	9,782
Kusuma Trust UK: Londoners National Future Together	-	54,317	54,317	-
National Lottery Community Fund: Edible Cardiff	-	16,034	16,034	39,467
European Social Fund: Gardeniser Plus	-	-	-	1,500
European Social Fund: Learning Bubbles	-	54,894	54,894	18,378
EU fund: GreenMe	-	19,950	19,950	-
Green Grants (Nottingham)	-	-	-	2,240
Hello Fresh grant	-	10,925	10,925	16,445
Sustainable Food Places Carmarthen	-	13,367	13,367	4,128
National Nature Service in Wales	-	-	-	5,000
Cronfa Gymunedol Community Fund: Sustainable Steps	-	69,994	69,994	-
Carmarthen Machinery Ring	-	5,927	5,927	-
Powys County Council: Shared Prosperity Funding	-	33,655	33,655	-
DTA Wales: Assured Growing	-	7,888	7,888	-
Carmarthenshire County Council: Food Systems Development	-	19,844	19,844	-
Welsh Government: Future Farms Powys	-	7,033	7,033	-
Welsh Government: Future Farms	-	82,860	82,860	-
Lord Merthyr Fund	-	1,000	1,000	-
Campaign Grant Sustain	-	986	986	3,940
NI Lottery Cost of Living	-	-	-	9,989
Donaghadee CDA	-	-	-	2,000

Green Future Association	-	-	-	4,000
Carpenters Estate (Populo)	-	19,562	19,562	38,843
Acorn Farm – Community Foundation NI	-	14,950	14,950	7,475
The Alleyways Manifesto Project NI	-	9,200	9,200	-
Seed Saving NI	-	15,000	15,000	-
School Farms Network Conference	-	-	-	5,300
Other small grants	-	1,200	1,200	1,000
Belfast City Council	-	4,550	4,550	10,000
	40,750	1,313,516	1,354,266	1,408,932

5. DONATIONS

	Unrestricted funds £	Restricted funds £	Total Funds 2024 £	Total Funds 2023 £
Donations - general	2,396	-	2,396	4,950

6. OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total Funds 2024 £	Total Funds 2023 £
Consultancy fees	10,592	-	10,592	18,354
Income from property surrender	10,500	-	10,500	-
Events fees	4,742	-	4,742	20,582
Hire of facilities	2,489	-	2,489	8,537
Other income	6,240	-	6,240	3,575
	34,563	-	34,563	51,048

7. TOTAL RESOURCES EXPENDED

	Direct staff costs	Project costs	Other direct costs	Support costs	**2024**	2023
Programmes						
UK-wide	18,184	106,067	12,924	35,847	173,023	161,336
England	53,111	21,929	18,436	12,398	105,874	102,634
Scotland	18,200	2,872	1,346	18,854	41,272	34,249
Wales	262,453	452,741	136,330	112,010	963,534	1,111,960
Northern Ireland	105,739	9,874	13,711	11,658	140,981	158,808
Property impairment charges	-	-	-	153,409	153,409	-
Governance	-	-	32,876	-	32,876	35,523
Fundraising	-	-	126	-	126	180
	457,687	593,483	215,750	344,176	**1,611,095**	**1,604,690**

Support costs include:	**£**	**2024** £	2023 £
Salary costs		101,485	73,385
Other staff costs		16,876	5,108
Office costs, including rent		69,491	62,298
Property impairment charges		153,409	-
Depreciation		2,915	7,444
		344,176	**148,235**

Support costs have been allocated in proportion to the volume and time spent on the activity.

	Unrestricted funds	Restricted funds	**2024 £**	2023 £
Programme focus:				
UK-wide	40,752	132,577	**173,328**	161,336
England	1,220	104,654	**105,874**	102,634
Scotland	1,962	39,310	**41,272**	34,249
Wales	56,167	907,062	**963,363**	1,111,960
Northern Ireland	518	140,463	**140,981**	158,808
Property impairment charges	153,409	-	**153,409**	-
Governance	22,316	10,560	**32,876**	35,523
Fundraising	126	-	**126**	180
	276,469	**1,334,626**	**1,611,095**	1,604,690

8. STAFF COSTS AND TRUSTEES' REMUNERATION

	2024	2023
	£	£
Wages and salaries	501,368	479,469
Social security costs	34,585	34,271
Pension costs	23,219	21,057
	559,172	534,797
Contractors / freelance	54,412	15,501
Other (recruitment/training)	5,714	2,397
	60,126	17,898

No employee earned more than £60,000 per annum.

The Key Management Personnel of the charity consists of the Senior Management Team as listed in the Reference and Administration Section on page18. The total value of employee benefits (salary and employer's pension contributions) paid to key management personnel in this period was £169,837 (2023: £159,840).

The average number of employees analysed by programme was:

	2023	2022
	No.	No.
UK-wide programmes	2.0	1.3
England	3.1	2.0
Scotland	0.8	0.5
Wales	13.0	8.5
Northern Ireland	3.8	2.5
Management & administration including fundraising	2.3	1.5
	25.0	16.3

Trustees' costs

	2024	2023
	£	£
Trustees remuneration and expenses	1,191	558

The trustees received no remuneration in this period, except for approved reimbursed travel, subsistence and accommodation costs relating to Board meetings.

9. TANGIBLE ASSETS - GROUP AND COMPANY

	Equipment	Furniture Fittings	Leasehold Property	Leasehold Land	TOTAL
		£	£	£	
COST					
At 1 April 2023	74,668	7,246	181,758	15,000	278,672
Costs in the year	-	-	-	-	-
At 31 March 2024	74,668	7,246	181,758	15,000	278,672
DEPRECIATION					
At 1 April 2023	64,951	7,246	36,349	7,000	115,546
Impairment charges	-	-	145,409	8,000	153,409
Charge for the year	2,915	-	-	-	2,915
At 31 March 2024	67,866	7,246	181,758	15,000	271,870
NET BOOK VALUE					
At 31 March 2024	**6,802**	**-**	**-**	**-**	**6,802**
At 31 March 2023	9,717	-	145,409	8,000	163,126

All fixed assets are held for direct charitable purposes.

Social Farms and Gardens (then the Federation of City Farms & Community Gardens) leased land from Bristol City Council in 1995. The GreenHouse building belonged to SF&G and served as the organisation's head office with a room to rent for meetings and activities.

Due to the change of Social Farms and Gardens' staff conditions of work, most staff moved to working remotely from their home and the GreenHouse building being in disrepair, Social Farms and Gardens relinquished the leasehold of the the GreenHouse building and land to Bristol City Council at the beginning of this period.

For the past ten years, Bristol City Council has had plans to redevelop the area around the GreenHouse building and paid SF&G £10,500 to surrender the lease in April 2024. This amount was included in SF&G trade debtors as of 31 March 2024.

SF&G suffered an impairment loss of £153,409 in the transaction.

10. INVESTMENTS - GROUP AND COMPANY

	Group		Charity	
	2024	2023	**2024**	2023
	£	£	**£**	£
Investment in subsidiary – shares at cost	-	-	-	-
	-	-	-	-

Subsidiary company

Social Farms & Gardens owned the whole of the issued share capital of Cultivating Communities, a community interest company registered in England and Wales. Its principal activities are to carry out activities which benefit the community and to act as a trading subsidiary for SF&G. The results of the subsidiary are consolidated in these financial statements.

The Board agreed to strike off the CIC on the 17th of December 2024, as all activities could be run directly through the charity.

Further details are disclosed in note 17.

11. DEBTORS

	Group		**Charity**	
	2024	2023	**2024**	2023
	£	**£**	**£**	**£**
Trade debtors	155,044	5,608	155,044	5,608
VAT receivable	303	-	303	-
Grants receivable	77,079	702,104	77,079	702,105
	232,426	707,712	232,426	707,712

Grants receivable refer to grants for 2023-24 not yet paid at the end of the financial year:

	Group	
	2024	2023
	£	**£**
Scottish government: Food & Drink	17,000	-
Carmarthen Machinery Ring	4,031	-
Welsh Government: Resilient Green Spaces	-	456,492
Welsh Government: Food Hubs	-	243,051
Welsh Government: Future Farms Powys	7,033	-
Powys County Council: Shared Prosperity	31,345	-
Innovate: FEW-Meter	1,727	1,727
City Bridge Trust: London	10,617	-
Carmarthenshire County Council: Food Systems	4,697	-
EU funds: GreenMe	2,356	-
Carpenters Estate (Populo)	-	834
	77,079	702,104

12. CREDITORS

	Group 2024	Group 2023	**Charity 2024**	Charity 2023
	£	£	£	£
Amounts falling due within one year:				
Trade creditors	3,768	213,322	3,768	213,132
VAT	-	401	-	401
Social security and other taxes	16,410	7,366	16,410	7,366
Accruals	32,218	74,512	32,218	73,373
Deferred income	70,401	234,937	70,401	234,937
	122,797	530,539	122,797	529,209

Deferred income refers to income for 2024-25 received in 2023-24:

	2024	2023
Big Lottery Fund: Digging Deeper	8,567	8,346
Resilient Green Spaces – advance	-	129,700
RDP Food Hubs – advance	-	96,891
Welsh Government: Wales CLAS	50,970	-
Kusuma Trust UK: Londoners National Future Together	10,863	-
	70,401	234,937

13. RESTRICTED FUNDS

	Balance 1 April 2023	Incoming Resources	Outgoing Resources	Balance Transfers	**Balance 31 March 2024**
	£	£	£	£	**£**
Restricted funds					
UK-wide					
Hilden Trust	-	40,000	(40,000)	-	-
European Social Fund: Learning Bubbles	5,727	54,894	(60,621)	-	-
Hello Fresh	1,079	10,925	(12,004)	-	-
EU funds: GreenMe	-	19,952	(19,952)	-	-
Seedbed Trust: Gardens of Sanctuary	1,029	-	-	(1,029)	-
England					
City Bridge Trust	-	10,617	(10,617)	-	-
Green Grants (Nottingham)	2,409	-	-	(2,409)	-
Innovate: FEW-Meter	754	-	-	(754)	-
Carpenters Estate (Populo)		19,562	(19,562)	-	-
Kentish Town City Farm: London	-	5,330	(5,330)	-	-
Kusuma Trust UK: Londoners National Future Together	-	54,317	(54,317)	-	-
London LDC	6,074	9,782	(14,869)	-	987
Scotland					
Scottish Govt: Food & Drink	8,753	37,000	(39,310)	-	6,443
Urban Agriculture Consortium	2,500	-	-	-	2,500
Scottish Community Alliance	1,500	-	-	-	1,500
Wales	-	-	-	-	-
Welsh Government: Resilient Green Spaces	-	367,657	(367,657)	-	-
Welsh Government: Food Hubs	-	167,419	(167,419)	-	-
Welsh Government: Community Land Advisory Service	-	99,942	(99,942)	-	-
Cronfa Gymunedol Community Fund: Sustainable Steps	-	69,994	(67,971)	-	2,023
Carmarthen Machinery Ring	-	5,927	(5,927)	-	-
Powys County Council: Shared Prosperity	-	33,655	(33,655)	-	-
DTA Wales: Assured Growing	-	7,888	(5,555)	-	2,333
Carmarthenshire County Council: Food Systems Development	-	19,844	(19,844)	-	-
Welsh Government: other projects	-	1,200	(1,200)	-	-
Welsh Government: Future Farms Powys	-	7,033	(7,033)	-	-
Welsh Government: Future Farms	-	82,860	(82,860)	-	-
Lord Merthyr Fund	-	1,000	(1,000)	-	-
National Lottery Community Fund: Edible Cardiff	37,305	16,034	(44,365)	-	8,974
Food Sense: Food Poverty Cardiff	3,008	-	-	-	3,008

Food Sense	4,375	-	-	-	4,375
Sustainable Food Places Carmarthen	2,348	13,367	(13,144)	-	2,571
National Nature Services in Wales	1,225	-	-		1,225
Northern Ireland					
National Lottery Community Fund: Digging Deeper	-	112,633	(112,464)	-	169
Belfast City Council	-	4,550	(2,134)	-	2,416
Campaign Grant Sustain	-	986	(986)	-	-
NI Lottery Cost of Living	4,712	-	-	-	4,712
Seed Saving	-	15,000	(10,987)	-	4,013
The Alleyways Manifesto Project	-	9,200	(4,136)	-	5,064
Acorn Farm – Community Foundation	6,447	14,950	(9,765)	-	11,632
Managed projects					
Manchester Green Alliance	516	-	-	(516)	-
Total restricted funds	**89,762**	**1,313,516**	**(1,334,626)**	**(4,708)**	**63,944**

RESTRICTED FUNDS' ACTIVITIES

Community Land Advisory Service (CLAS Cymru): funded by the Welsh Government, supports the sector in Wales with land and planning issues and raises awareness of community managed green spaces.

Growing Resilience: Digging Deeper funded by the National Lottery Community Fund: People & Communities. A five-year project 2019 - 2024 to build capacity in the community growing sector across each local Council area in Northern Ireland based on skill-sharing, networking and relationship building with decision makers.

Food Security through Seed Saving and Exchange: a pilot in NI funded by Necessity to build resilience and skills in seed saving and a network for seed exchange, overcoming boundaries imposed by Brexit and Covid.

Report on The Case Benchmark Standard for Community Growing and Allotment Provision in NI: Primary Research Funded by the National Lottery Community Fund, the Urban Agriculture Consortium and Sustain.

Sustainable Food Places Programme: Social Farms and Gardens directly supports a number of these emerging networks across the UK, e.g. a contract with Ards & North Down Council in NI, delivering a Food for the Planet programme including distribution of micro grants for community growing initiatives using Participatory Budgeting and in Carmarthenshire County Council, in Wales where we host the network coordinator.

Scottish Government Food & Drink, Good Food Nation Team funding: supported two main strands of work in Scotland, Community Land Advisory Service and Gardeniser. This enabled community projects to secure land for food growing and 17 people to complete the second Scotland accredited course for 'community growing organisers'.

Londoners Natural Future Together, funded by The Kusuma Trust UK, supported members to design, deliver and participate in 13 professional development days on topics such as co-production, data-

management, volunteer management, corporate partnerships and professional boundaries. This was coupled with 8 networking tours of members sites. Members collaborated to demonstrate the sector's value through events such as the London Harvest Festival and a community gardens showcase in central London. The programme amplified the voice of farm and gardens to the wider world, facilitated dovetailing rather than competing, and was proud to pay members for training delivery and facilities hire.

Funding from both **Populo Living** and **London Legacy Development Corporation** saw SF&G work closely with East End London communities to successfully engage Londoners young and old in the sector. We also installed a new Stick Man Trail in Newham.

SF&G also seconded the London Manager part-time to **Kentish Town City Farm** to bridge a summer-long gap between Directors at the farm.

Resilient Green Spaces: funded by the Welsh Government, a £1.30m partnership project led by Social Farms and Gardens to pilot alternative re-localised food systems using communities and their green spaces as the driving force for change across Wales until June 2023. Projects include: A national allotment development team, Innovative food hubs, community orchards, Greener corridors and spaces in Gwynedd, exploring community access to farms and land, building horticultural future farming skills.

Hilden Trust: funded summer play activities at member sites across the UK.

Edible Cardiff: funded by the National Lottery, supporting networking between community growing sites across Wales, development of resource and skills sharing, and advocating on behalf of the network to get more land in Cardiff into use for growing until September 2024.

Procurement Food Hubs: funded through Welsh Government and the European Community Rural Development Fund. The Food Hubs project has supported two community food hubs to upskill and to become accredited to supply the local authorities, health boards and care setting in several communities in Wales.

Carmarthenshire Food System Development: a transformative initiative underway to help develop a thriving, sustainable, and inclusive local food system in Carmarthenshire. Through the Bwyd Sir Gar, the county's dynamic food partnership, the project aims to address a range of social, economic, and environmental challenges.

In collaboration with key delivery partners Hywel Dda University Health Board, Food Sense Wales, Carmarthenshire Association of Voluntary Services and Social Farms and Gardens, Carmarthenshire County Council leads the project to enhance the local food economy, promote health and wellbeing, and contribute to nature recovery and climate resilience, There are three strands of project delivery that include; Connected Communities and Community Access to Healthy Food, Strategic Land Management for Public Goods and Building a Good Food Movement.

Building on its existing work, Bwyd Sir Gâr Food's Food System Development Project aims to improve the local food system for current and future generations.

DTA Assured Growing we have been funded by DTA Wales to create support and guidance around food procurement for our sector and we have been working with a number of partners on this during the year.

Camau Gwyrdd Sustainable Steps: a three-year project to help people in Wales take their first steps towards climate action. We aim to inspire and empower communities across Wales to take action and live in a more sustainable way. We don't claim to have all the answers and solutions, but we're aiming to help to tick as many of those Earth-friendly boxes as possible!

Our aim is to connect 'champion' groups, who are established organisations within the Social Farms and Gardens membership circle - with groups and communities who are working towards creating their pathway towards a sustainable and regenerative future.

Many of us experience feelings of powerlessness when faced with the threats of climate change. Likewise, groups may be climate conscious but may be unsure on where to start on their eco journey. We aim to facilitate relationships that will pave the way for grassroots, community based green action to mitigate and tackle climate change.

Future Farms: an SF&G in Wales led partnership pilot project, focussed on a Powys site. The partnership shares a vision for more agroecological horticultural enterprises across Wales, helping to meet the fruit and veg needs of our citizens and supporting a flourishing rural economy. The partnership includes: Our Food 1200, Powys County Council, Shared Assets, Ecological Land Cooperative, Gwlad Consortium, Landworkers Alliance, Cultivate and the Powys Sustainable Food Partnerships, Lantra Wales, Nature Friendly Farming Network, Black Mountains College. With Welsh Government Backing Local Firms Funding, the partnership supported Powys County Council to develop planning guidance to support and assist small-scale horticultural enterprises in the preparation of a planning application for a Rural Enterprise Dwelling (permanent or temporary).

The continuing Shared Prosperity funding runs until December 2024 to take on a new growing site in Powys, submitting a planning application to put three temporary dwellings and horticultural enterprises on a Powys farm holding.

Tofu Powys: Shared Prosperity funding to work with community growing sites in Powys to support local people to grow, be active, healthy and learn new skills. We recruited for a Tyfu Powys Development Worker at the end of 2023. Tyfu Powys runs a series of support strands for community growing organisations, including small capital grants, bespoke development support, orchard and mapping training until December 2024.

GreenME: a Horizon Europe project, aiming to identify ways in which effective nature-based therapy and a broader green care framework can be scaled-up to improve adult mental health and wellbeing equity while contributing to multiple socio-ecological co-benefits. GreenME covers three scales: nature-in-everyday-life (the existence of green and blue infrastructure for viewing and walks), nature-based health promotion (the promotion of active interaction with nature, such as gardening and conservation) and nature-based therapy (the provision of treatment for individual patients. The project comprises 21 partner organisations from across Europe and the US and will run until 2027.

European Social Fund: Learning Bubbles – This European Erasmus Plus project investigated potential collaborations between schools, community gardens and the digital world, with SF&G sharing insights into utilising the unique educational setting of community gardens and city farms can provide.

Hello Fresh – SF&G partnered with meal delivery company HelloFresh to support SF&G members in London, Edinburgh, Sheffield and Birmingham to run activities that help educate consumers about food and encourage more sustainable habits. Small grants were awarded to member organisations.

Seedbed Trust: Gardens of Sanctuary - funding to enable community gardens to support refugees and asylum seekers.

City Bridge Trust: Gardens & Farms for a Sustainable Future - a two-year project extension to develop skills and resilience in city farms and community gardens across London. City Bridge Trust also gave a Covid grant to bridge the service.

Green Grants Nottingham – Funded by Nottingham Community and Voluntary Service to promote green prescribing in the city.

Innovate: FEW-Meter - a European-funded project working with community gardens and city farms to measure their use of resources.

Urban Agriculture Consortium - a grant to explore opportunities in urban agriculture in Scotland.

Food Sense Wales – Funding to promote a healthy food system in Wales, good for people and planet.

National Nature Services in Wales - A short research contract administered by WCVA to build the case to create better access to employment and enterprise opportunities in nature friendly farming through community-led growing, as part of the envisaged Nature Service for Wales.

Belfast City Council – Funding to undertake engagement with key stakeholders and propose a framework and action plan which will allow for renewal of the Bronze Sustainable Food Place.

Campaign Grant Sustain - A grant to support SF&G work on producing the Benchmark Standard Reporting, demonstrating and promoting the results of the research to progress implementation.

National Lottery Cost of Living Crisis - A grant to alleviate the cost of living for staff and member groups in N. Ireland Member groups to be offered the opportunity to organise nutritious community meals for those in need.

Acorn Farm – Community Foundation NI - To make the critical links between the Acorn Farm flagship food growing project in Derry/Londonderry with Community Growing Groups in the area.

Manchester Green Alliance - funds held for work in Manchester.

RESTRICTED FUNDS - PREVIOUS YEAR

	Balance 1 April 2022 £	Incoming Resources £	Outgoing Resources £	Balance Transfers £	**Balance 31 March 2023 £**
Restricted funds					
UK-wide					
Hilden Trust	-	40,000	(40,000)	-	-
European Social Fund: Gardeniser Hub	2,400	75,979	(78,379)	-	-
European Social Fund: Gardeniser Plus	4,247		(4,807)	560	-
European Social Fund: Learning Bubbles	821	18,378	(13,473)	-	5,727
Hello Fresh	-	16,445	(15,366)	-	1,079
Seedbed Trust: Gardens of Sanctuary	3,881	-	(2,852)	-	1,029
England					
City Bridge Trust	10,719	32,541	(49,319)	6,059	-
Green Grants (Nottingham)	4,130	2,240	(3,961)	-	2,409
Innovate: FEW-Meter	754	-	-	-	754
Carpenters Estate (Populo)		38,843	(38,920)	77	
London LDC	-	9,782	(3,708)	-	6,074
Scotland					
Scottish Govt: Food & Drink	4,327	38,000	(33,574)	-	8,753
Urban Agriculture Consortium	2,500	-	-	-	2,500
Scottish Community Alliance	1,500	-	-	-	1,500
Wales	-	-	-	-	-
Welsh Government: Resilient Green Spaces	2,887	541,852	(544,739)	-	-
Welsh Government: Food Hubs	-	267,965	(267,965)	-	-
Welsh Government: Community Land Advisory Service	-	98,262	(98,262)		-
Controlled Environment Agriculture	71,730		71,730	-	-
National Lottery Community Fund: Edible Cardiff	15,728	39,467	(17,890)	-	37,305
Food Sense: Food Poverty Cardiff	38,508		(35,500)		3,008
Food Sense	5,000		(625)		4,375
Sustainable Food Places Carmarthen		4,128	(1,780)		2,348
National Nature Services in Wales		5,000	(3,775)		1,225
Northern Ireland					
National Lottery Community Fund: Digging Deeper	1,090	102,321	(103,411)	-	-
Community Foundation – Cross Border Co-operation	1,522	-	(1,863)	341	-
Belfast City Council	-	10,000	(10,000)	-	-
Necessity (SHED): Seed Swap	7,362	-	(7,362)	-	-
Campaign Grant Sustain	-	3,940	(3,940)	-	-

NI Lottery Cost of Living	-	9,989	(5,277)	-	4,712
Donaghadee CDA	-	4,000	(4,000)	-	-
Green Future Association	-	2,000	(2,000)	-	-
Acorn Farm – Community Foundation	-	7,475	(1,028)	-	6,447
Managed projects					
Manchester Green Alliance	516	-	-	-	516
Total restricted funds	**179,622**	**1,368,607**	**(1,465,504)**	**(7,037)**	**89,762**

14. UNRESTRICTED FUNDS - GROUP

	Balance 1st April 2023 £	Incoming Resources £	Outgoing Resources £	Balance Transfers £	**Balance 31st March 2024 £**
Unrestricted funds					
Designated funds					
Organisational development	49,737	-	-	-	49,737
Quality Mark development	14,486	6,510	(13,889)	-	7,107
School Farms Network	4,701	2,210	(6,911)	-	-
England	1,000	1,650	(2,650)	-	-
Wales	31,055	45,633	(70,602)	-	6,086
Scotland	4,136	-	(4,136)	-	-
Northern Ireland	12,120	500	(1,862)	-	10,758
Equipment Fund	9,717	-	(2,915)	-	6,802
Leasehold Property Fund	145,409	10,500	(145,409)	(10,500)	-
Leasehold Land Fund	8,000	-	(8,000)	-	-
	280,361	**67,003**	**(256,374)**	**(10,500)**	**80,490**
General funds	64,902	10,706	(20,095)	15,208	**70,721**
Total unrestricted funds	**345,263**	77,709	(276,469)	4,708	**151,211**

DESIGNATED FUNDS

Organisational development: income designated by the Trustees to support the development of the organisation.

Quality Mark development: income designated for the charity to obtain the Quality Mark.

Wales: income designated to continue delivery of key project work.

Scotland: generated income designated to continue delivery of specific work.

Northern Ireland: generated income designated to continue delivery of key work areas.

Equipment Fund: this balance reflects the net book value of laptops used by the staff.

Leasehold Property Fund and Land Fund: these balances reflect the net book value of these items.

UNRESTRICTED FUNDS - GROUP PREVIOUS YEAR

	Balance 1st April 2022 £	Incoming Re-sources £	Outgoing Re-sources £	Balance Transfers £	**Balance 31st March 2023 £**
Unrestricted funds					
Designated funds					
Organisational develop-ment	59,442	2,550	(6,562)	(5,693)	49,737
Quality Mark development	14,000	5,221	(4,735)	-	14,486
School Farms Network		5,300	(599)		4,701
England	5,290	3,875	(7,162)	(1,003)	1,000
Wales	17,132	34,883	(20,960)	-	31,055
Scotland	3,636	500	-	-	4,136
Northern Ireland	14,479	4,960	6,978	(341)	12,120
Equipment Fund	13,882	-	(4,165)	-	9,717
Leasehold Property Fund	148,438	-	(3,029)	-	145,409
Leasehold Land Fund	8,250	-	(250)	-	8,000
	284,549	57,288	(54,439)	(7,037)	**280,361**
General funds	110,614	39,034	(84,745)		**64,902**
Total unrestricted funds	**395,163**	96,324	(139,186)	(7,037)	**345,263**

15. ANALYSIS OF NET ASSETS – GROUP

	General Funds	Designated Funds	Restricted Funds	**Total**
	£	£	£	£
Tangible fixed assets	-	6,802	-	**6,802**
Current assets	193,519	73,688	63,943	**331,150**
Current liabilities	(122,797)	-	-	**(122,797)**
Net assets at 31st March 2024	**70,722**	**80,490**	**63,943**	**215,155**

16. ANALYSIS OF NET ASSETS - CHARITY

	General Funds	Designated Funds	Restricted Funds	**Total**
	£	£	£	£
Tangible fixed assets	-	6,802	-	**6,802**
Current assets	193,519	73,688	63,943	**331,150**
Current liabilities	(122,797)	-	-	**(122,797)**
Net assets at 31st March 2024	**70,722**	**80,490**	**63,943**	**215,155**

17. POST-BALANCE SHEET EVENTS

On the 17th of December 2024 the charity's whole-owned subsidiary, Cultivating Communities, a community interest company registered in England and Wales, was struck off as all its activities could be run directly through the charity. Net assets of CIC as of the date of strike-off were nil.

In September 2024 the charity obtained a £60,000 loan from Robert Owen Community Banking. The loan is unsecured and payable within 12 months. Interest are accrued at 6% per annum.

18. AUDITORS REMUNERATION

The auditors' remuneration is as follows:

	2024	2023
	£	£
Auditors remuneration	7,600	13,080
Other services	4,895	2,000

19. SUBSIDIARY COMPANY

As of 31 March 2024 Social Farms and Gardens still owned the whole of the issued share capital of Cultivating Communities, a community interest company registered in England and Wales (company number 07292005), which provides consultancy services.

All activities have been consolidated on a line-by-line basis in the Statement of Financial Activities. The taxable profit is gifted to Social Farms and Gardens. A summary of the results of the subsidiary is shown on the following page.

The Board agreed to strike off the CIC on the 17th of December 2024, as all activities could be run directly through the charity.

Cultivating Communities CIC

	2024	2023
	£	£
Administrative expenses		
Rent, rates, office costs	-	22
Accountancy	(1,112)	1,140
	(1,112)	1,162
The aggregate of the assets, liabilities and funds was:		
Assets	-	220
Liabilities	-	(1,330)
Funds	-	(1,110)

20. RELATED PARTIES

The company was the ultimate controlling party of its subsidiary Cultivating Communities, a community interest company limited by guarantee, which forms the trading arm for the charity. One of the charity's Trustees served on the Board of Directors of the trading company.

During this period Social Farms and Gardens awarded an Orchards' lease hire equipment contract to Sarah Collick, one of its staff members as part of Resilient Green Spaces' activity. The contract of the value of equipment of £18,750 and management fee of £6,050 was awarded to Sarah Collick in her freelancing capacity because SF&G struggled to find a provider for a similar service after having advertised for tenders for the contract.

Sarah Collick was awarded the contract after deliberation of a panel that carefully analyse all tenders received for best ration of quality/ price.

In summary, the conflict of interest has been carefully considered and mitigated by excluding Sarah from any conversation regarding the equipment lease hire following the submission of her tender. The costs proposed are reasonable and not inflated.

21. COMPARATIVE SOFA

	Unrestricted Funds £	Restricted Funds £	Total funds 2023 £
INCOME			
Income from voluntary income:			
Donations	4,950	-	**4,950**
Income from charitable activities:			
Grants and contracts	40,325	1,368,607	**1,408,932**
Hire of facilities	8,537	-	**8,537**
Fees earned	18,354	-	**18,354**
Training and conferences	20,582	-	**20,582**
Miscellaneous income	3,575	-	**3,575**
TOTAL INCOME	**96,323**	**1,368,607**	**1,464,930**
EXPENDITURE			
Costs of raising funds	180	-	**180**
Charitable activities	139,006	1,465,504	**1,604,511**
TOTAL EXPENDITURE	**139,185**	**1,465,506**	**1,604,691**
Net income/(expenditure)	(42,863)	(96,897)	**(139,761)**

SOCIAL FARMS AND GARDENS

England & Wales - Charity number 294494

Accounts

Social Farms and Gardens
Consolidated Financial Statements
for the year ended

31 March 2023

Charity Commission number:	294494
Office of the Scottish Charity Register number:	SC039440
Company number (registered in England and Wales):	02011023

REPORT AND CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The Board of Trustees presents its report and consolidated financial statements for the year ended 31 March 2023. The Trustees regret the late filing of the accounts. Lacking an in-house Finance Manager since March 2022 has made the production of accounts difficult for the remaining staff and our financial services providers.
The consolidated financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Charities Statement of Recommended Practice (Charities SORP") (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland; FRS 102) issued in October 2019.
The company has taken advantage of the exemption to not have to prepare a strategic report in accordance with the "the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013".

Trustees' responsibilities
The Trustees are required by Company Law to prepare financial statements that give a true and fair account of the state of Social Farms & Gardens ('SF&G'). The Trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business

The Trustees are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the consolidated financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and any other irregularity.
So far as the Trustees are aware, there is no relevant audit information of which the company's auditors are unaware. Each trustee has made themselves aware of any relevant audit information and has ensured that the auditors are aware of that information.
The Trustees confirm that they have given due regard to guidance published by the Charity Commission as required by Section 4 of the Charities Act 2011.

Public Benefit

The Trustees confirm that they have regard for the Charity Commission's guidance on public benefit.
Having monitored activities, the Trustees are of the view that our activities are in line with the vision, mission, strategy and charitable purpose and that these deliver public benefit both to the individuals who directly benefit from our services and indirectly through the improved services that our members and other organisations deliver.

Our members include Community Gardens, City Farms and Care Farms. These organisations benefit from the advocacy, networking, training, advice and support and quality assurance that we provide. They can share skills, build capacity, improve their standards and make partnerships with other organisations and commissioners. Their work contributes to the education, health & wellbeing and cohesion of the communities that they serve.

Vision, Mission and Strategy

Our vision

People and communities reaching their full potential through community growing and nature-based activities as a part of everyday life.

Our mission

To support people and communities to improve the health and wellbeing of people and planet through community growing and nature-based activities

Social farming and gardening is increasingly recognised as a solution to many of society's challenges. It has a wide range of well documented benefits for health and wellbeing and community cohesion.

Our Values

Community development, mutual support, access to green space for all. We build strong relationships, collaborations and networks that are inclusive and empowering for communities and people

Our Strategic Priorities

To work with members and partners, using our collective knowledge and shared vision, to advocate, inspire, and enable community growing and nature-based solutions to improve the wellbeing of people and planet

How we work towards achieving our vision:

1. Develop services and projects to meet increased demand and opportunities
2. Serve and grow the membership
3. Strengthen and grow the organisation's role for now and in the future

Chair's introduction

As we reflect on the 2022/23 financial year at Social Farms & Gardens, we first want to acknowledge and address the delayed filing of our accounts. The absence of an in-house Finance Manager since March 2022 presented significant challenges for our staff and financial service providers. Recognising this, we've implemented measures to ensure the preparation of the 2023/24 accounts, which are on track and will be filed punctually.

Social Farms and Gardens (SF&G) is a charity supporting communities across the UK to farm, garden and grow together. We have over 3,000 members using nature-based activities as a catalyst to transform the lives of people and the communities in which they live.
We support these grassroot organisations from small fruit and vegetable plots on urban housing estates to large-scale rural care farms, transforming lives and connecting people. SF&G provides a voice for the thousands of farmers, gardeners and growers whose work improves the lives of millions of people.
In London, Northern Ireland, Wales and Scotland, our staffed projects continued to support organisations to work more closely together and to learn from each other. Members in the whole of the UK benefitted from our online resources, social media conversations, members' meetings, webinars bulletins and sector jobs updates.
In Wales and Scotland, the Community Land Advisory Service provided advice around community land management. Other schemes have given direct support to member groups: distributing grants and resources. The development of the Green Care Quality Mark from the Code of Practice is providing a quality assurance scheme for green care providers.

We are grateful to the two Chairs of the Board during this year. Paul Savident and Sally Partridge both led the Board through Covid, followed by changes in the leadership of the organisation which resulted in the Board having to take more responsibility than it had in the past. They both stepped down for personal reasons and Malachy Dolan and I have been co-chairs since June 2023.

Malachy Dolan and Caroline Hutton
Co-chairs of Trustees

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023 (continued)

Review of Activities 2022-23

Overview

The charity has a wealth of resources and experience, built up over 40 years to offer new members and the sector. SF&G have taken part in demonstration projects, primary research and policy writing for the sector to ensure this growth continues and is supported by local, devolved and central government.

Our member projects contribute significantly to individual, community and environmental health and well-being delivering climate action at a hyper local level - regenerative land use, increase of biodiversity, community land management and stewardship, while producing fresh local food.

SF&G has operated an Executive Team management model, with representation across the UK, since February 2021. This has increased competency and collaboration at both a strategic and operational level and has provided significant economic efficiency in challenging financial times.

SF&G have attracted additional funding across the UK from a range of funders and consultancy contracts.

The Board would like to acknowledge the resilience and effort of all staff.

Reviewing our objectives as set out in the 2021/22 Trustees report and how SF&G has *worked to achieve these:*

Addressing and responding to the significant rise in community growing initiatives post Covid, Brexit, the war in Ukraine, the climate change crisis, and the rise in the cost of living

Due to hard work of SF&G staff our membership is growing. However, we are also seeing a decrease in available resources in order to meet this need.

Collaboration across devolved countries and English regions

Learning from each other's experiences and best practise to better support our members throughout the regions.

Reflection on the strengths of devolved countries and English regions focussing on subsidiarity of decision making, operations and funding

While continuing as a UK-wide charity, giving teams the operational freedom to take advantage of regional opportunities.

Development and delivery of the Green Care Quality Mark and training to provide quality assurance to the Green Care sector

Extending the use of the Quality Mark for care farming to all our members for whom it would be useful when providing services.

Leadership development and support for staff to develop their skills

Giving the Executive Team the opportunity to experience the challenge of running a UK-wide charity.

Website development: and the upgrading of software

Work to refresh and improve the charity's website was undertaken in the 2023/24 financial year. This work has been completed within budget.

Membership

Membership continued to grow as communities discovered the benefits of growing in communities and discovered the wealth of information on our web site. Membership continues to be free, with income earned from providing services (e.g. training).

As a membership organisation SF&G also secures funding for particular projects which we then make available for our members to apply for. Examples this year include:

- **An extension to Controlled Environment Agriculture**: funded by the Welsh Government, to test the effectiveness of CEA in four community settings;
- **Resilient Green Spaces:** our members supported the creation of 5 new community food hubs, dozens of new allotments and 10 new community orchard sites across the breadth of Wales;
- **Procurement Food Hubs:** which saw two of our members receive funding for developing pilots around more commercial food hubs, focusing on procurement;
- **Hilden Trust:** funded summer play activities at sites run by our members;
- **Nature's Path:** funded a competition for members redesigning part of their sites, with a prize of funds to pay for the construction;
- **Edible Cardiff (Lottery) & Food poverty (Welsh Government):** funded small grants to community growing groups for activities/ open events and to fund seeds/ plant plugs to get more people into growing, grow more food and help donate surplus to food banks.

Projects and Activities during the year

Resilient Green Spaces: funded by the Welsh Government, a £1.27m partnership project led by Social Farms & Gardens to pilot alternative re-localised food systems using communities and their green spaces as the driving force for change across Wales until June 2023. Projects include: A national allotment development team, Innovative food hubs, community orchards, Greener corridors and spaces in Gwynedd, exploring community access to farms and land, building horticultural future farming skills

Growing Resilience Across Ireland: funded by the Community Foundation Ireland, a cross border partnership project between SF&G in Northern Ireland and our sister organisation in Ireland, Community Growing Ireland. This project recognises an all-island/bioregional approach in matters of the environment and natural resources. Our constituencies gain insight into activities across Ireland. The partnership enhanced advocacy, lobbying and policy proposals at a national level in both jurisdictions for the provision of and support for community gardens.

Organisation development

Esme Fairbairn Trust funded the senior staff to work on our strategic issues as a second-tier organisation with an increasing membership. Devolution, leaving the EU and the pandemic have changed the environment and how we operate.

Support and advice

The SF&G website www.farmgarden.org.uk has almost everything that a new community garden, city farm or care farm needs to get started. A resource like this needs regular updating, both in its content and its software. Our staff produce regular newsletters and use social media to promote what services we provide.

Information on Fundraising Activities

We have contributed to the updating and re-writing of key Welsh Government documents aimed to stimulate and support more community growing spaces, such as allotments and community gardens.

Community Land Advisory Service: funded by the Welsh Government, supports the sector in Wales with land and planning issues and raises awareness of community managed green spaces.

Growing Resilience: Digging Deeper funded by the National Lottery Community Fund: People & Communities. A five-year project 2019 - 2024 to build capacity in the community growing sector across each local Council area in Northern Ireland based on skill-sharing, networking and relationship building with decision makers.

Food Security through Seed Saving and Exchange: a pilot in NI funded by Necessity to build resilience and skills in seed saving and a network for seed exchange, overcoming boundaries imposed by Brexit and Covid.

Report on The Case Benchmark Standard for Community Growing and Allotment Provision in NI: Primary Research Funded by the National Lottery Community Fund, the Urban Agriculture Consortium and Sustain.

Sustainable Food Places Programme: Social Farms & Gardens directly supports a number of these emerging networks across the UK, e.g. a contract with Ards & North Down Council in NI, delivering a Food for the Planet programme including distribution of micro grants for community growing initiatives using Participatory Budgeting and in Carmarthenshire County Council, in Wales where we host the network coordinator.

Scottish Government Food & Drink, Good Food Nation Team funding: supported two main strands of work in Scotland, Community Land Advisory Service and Gardeniser. This enabled community projects to secure land for food growing and 17 people to complete the second Scotland accredited course for 'community growing organisers'.

Farms and Gardens for a Sustainable Future London: Funded by City Bridge Trust, London's advice and signposting service supported city farms and community gardens with organisational development queries and signposted businesses to members for paid Team Action days. Showcase events such as the London Harvest Festival built the network and raised the profile of nature-based solutions to the wider world, including the Worshipful Companies and the NHS.

Funding from both **Populo Living** and **London Legacy Development Corporation** saw SF&G work closely with East End London communities to engage people in the sector.

Edible Cardiff: funded by the National Lottery, supporting networking between community growing sites across Wales, development of resource and skills sharing, and advocating on behalf of the network to get more land in Cardiff into use for growing.

Procurement Food Hubs: funded through Welsh Government and the European Community Rural Development Fund. The Food Hubs project has supported two community food hubs to

upskill and to become accredited to supply the local authorities, health boards and care setting in several communities in Wales.

Advocacy
Social Farms & Gardens has continued to advocate on behalf of our members, promoting the benefits of their work in their local communities. SF&G have worked with the devolved governments and central government over the year.

Training and Webinars
Lantra: funded support for Community Supported Agriculture, around planning and crop management / rotation.

Gardeniser: funded by the EU, delivered in partnership across Europe, we train people to run community gardens, including organising placements in other countries.

Learning Bubbles: an EU funded investigation into potential collaborations between schools, community gardens and the digital world.

City Bridge Trust: funded training and networking in London. Insights into members' needs was distilled into bespoke training days designed and delivered in partnership with members.

Webinars: Monthly Webinars were held for members on subjects of interest.

Quality Assurance
The **Green Care Quality Mark:** we are working with our colleagues in the Green Care Coalition to extend the use of the Quality Mark across the sector.

Plans for 2023-24

Throughout the UK
To continue:

- Serving our members with newsletters, information, advocacy and responding to questions
- Providing training for our members, responding to their needs and developing their training delivery skills
- Supporting the quality of our members' work with the Green Care Quality Mark
- Managing the organisation's finances, with the help of an outsourced provider
- Managing the end of our time in the Greenhouse and finding another home for our registered office
- Diversifying our income with charged services for members
- Communications: improving the web site and using social media to promote the work of our members to our partners and the rest of the world

Governance
The Board will continue:

- To meet regularly both in person and by video conference
- To monitor the organisation's finances

- To consider the structure and leadership of the organisation
- To review the policies of the organisation
- To review strategic plans

Fundraising

Social Farms and Gardens strives to have diverse funding streams. A large proportion of our funding is from trust grants, we also receive grant support from the Scottish Government. In addition, SF&G tenders for contract work with devolved country governments and local authorities. In Wales we have secured European Union Funding through the Welsh Government for predominantly capital programmes. We also earn income from: training programme delivery, consultancy work, partnership initiatives, research projects, managing grants to our members and modest philanthropic donations. The Executive Team works with staff to develop funding applications.

To continue:

- Building relationships across the sector and with our members and academic partners
- Building relationships with funders and the public sector
- Identifying sources of income that meet our strategic aims and fit within our values

Sustainability

To:

- Publish a response to the climate crisis statement
- Ensure financial security by reviewing and finding ways to build reserves
- Hold a pay review for all staff and implement the results
- Encourage the equality, diversity and inclusion work of the organisation

Financial Review

Reserves Policy

In accordance with the guidelines from the Charity Commission, the Trustees and Executive Team have reviewed the policy and continue to plan for 'free reserves ' of between three and six months running costs. This was calculated on 'core' costs, but at request of the staff, we have started making the calculation based on all costs.

Financial Overview as of 31 March 2023 (comparative figures for 31 March 2022):

- **General Reserves:** £64,902 (2022: £110,614)
- **Designated Reserves (set aside for specific work):** £280,361 (2022: £284,548) - this includes a fixed asset reserve of £163,126 (2022: £170,570)
- **Restricted Reserves (advance payments on continuing projects):** £89,762 (2022: £179,623)

Reserves Policy and Management:

To achieve a more appropriate level of reserves, the charity will continue to:

- **Ensure Comprehensive Funding Bids:**

  All funding bids will cover both overheads and direct costs. One issue the charity faces is that grant funding streams often provide inadequate coverage for overhead (administration) costs.

- **Rigorous Funding Review Process:**

  All funding bids will be reviewed by a panel comprising members of the executive team and board, along with our newly appointed finance manager. This process ensures that projects do not place undue pressure on finances and contribute fairly to overheads.

- **Efficient Operations and Resource Management:**

  The charity will continue to ensure efficient operations and sound management of resources. Trustees have recently appointed an in-house Finance Manager who will maintain oversight of all projects, working closely with the Executive Team and project delivery staff to ensure that there are stringent financial controls in place.

- **Income Generation through Charged Services:**

  The charity will continue to generate income by providing charged services such as consultancy and training.

Reserves Policy Review and Compliance:

The reserves policy is reviewed annually, and the required reserves are calculated quarterly to account for changes in operating costs. Trustees are aware that the level of unrestricted reserves at the year-end does not meet our own reserves policy. The minimum reserves that the charity needs to hold to meet this policy is £149,274, which would cover 3 months of all staff salary and other essential costs that SF&G are obligated to pay in order to function. At the end of the 2022/23 financial year, the general reserves balance was £64,902, which is significantly lower than the minimum required level. However, the charity also held £117,235 (2022: £113,978) in designated reserves (excluding the fixed asset reserve), a significant proportion of which could be called upon to meet financial obligations relating to the reserves policy.

Addressing the Shortfall:

The shortfall in unrestricted reserves is being addressed through a range of measures, including:

- Devolving more administrative responsibility to regional offices, allowing for a reduced back-office team.
- Relinquishing office premises in Bristol, thereby removing the cost of rent and utilities. The charity will utilise regional meeting and admin spaces as and when project needs arise.
- Evaluating ongoing non-funded activities to ensure that are providing value for money and are not placing an undue burden on the organisation.

The Trustees and Executive Team are confident that by taking these measures they can move to a position of again building up the general reserve in line with the charity's reserves policy.

Financial management and checks

A trustee and the Company Secretary are delegated to carry out financial controls on income and expenditure including payroll, credit cards and bank transfers. Random sample checks are undertaken by other trustees. A system is in place that significant expenditure is authorised by a trustee and all expenditure is monitored, checked and countersigned. Expenditure against budget is monitored monthly. The Trustees are confident that appropriate checks are in place.

Additional financial controls include:

- Providing clear and accurate management reports, quarterly
- The Trustees are informed promptly of any major changes in our financial position
- Financial policies and strategies are up to date, agreed by the Board and implemented
- Continuing to work to the SORP and any other accepted good practice

The Trustees have assessed the major risks to which the organisation is exposed, in particular those associated with finance and operations and are satisfied that systems are in place to mitigate exposure to major risks.
Internal risks are minimised by the implementation of effective systems and control procedures, which ensure appropriate authorisation of projects and transactions, and consistent quality of delivery.

Structure, Governance and Management

Social Farms and Gardens is a charity registered with the Charity Commission in England and Wales (No. 294494) and the Office of the Scottish Register of Charities (SC039440). It is a Company Limited by Guarantee registered with Companies House (No. 2011023).

The formal name of the charity is now Social Farms and Gardens (otherwise referred to as SF&G). The name change from The Federation of City Farms and Community Gardens was implemented following the merger with Care Farming UK, which occurred on 1st April 2018. The legal status of the Federation was retained following the merger; that of a charitable company limited by guarantee. It is registered with the Charity Commission in England and Wales (number 294494), the Office of the Scottish Charity Regulator in Scotland (number SC039440) and Companies House in England and Wales (number 2011023). The company was established in 1980 and registered as a charitable company on 20 June 1986. The Memorandum and Articles which set out the objects, powers and governance of the charity were reviewed following the merger and have been updated in the light of minor changes to the governance structure. The charity was established under a Memorandum of Association which establishes the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Members of the Board of Directors (Trustees)
Under the Articles of Association, the Board can have a maximum of eleven members, eight of whom are elected at the Annual General Meeting by the voting members. Up to three people are appointed by the Board. The Board elects a Chair, a Vice Chair and the Company Secretary.

The Board met with the Executive Team, eleven times in the year. Following the pandemic, most meetings have been held using video conferencing.

Trustees are volunteers and receive no financial benefit from the charity. Any reclaimed expenses are shown in the accounts.

The Board choose someone to provide supervision or line management to the Executive Team who line manage the rest of the staff.

Related parties
The charity wholly owns a Community Interest Company (Cultivating Communities) registered with Companies House (No. 07292005). All profits are gifted to the Charity. The Board agreed to make the CIC dormant, as all activities could be run directly through the charity. At the end of 31 March 2023, the CIC board comprised:

- Ian Egginton-Metters
- Caroline Hutton (Company Secretary)
- Paul Savident

Reference and Administrative Information

Charity name:	Social Farms and Gardens
Charity registration	294494
Scottish Charity	SC039440
Company	2011023
Registered Office:	Windmill Hill City Farm Philip Street, Bedminster, Bristol, BS3 4EA
Auditors:	Burnside Chartered Accountants 61 Queen Square, Bristol BS1 4JZ
Bankers:	Co-operative Bank PLC, 14 Broadmead, Bristol BS1 3HH CAF Bank, 25 Kings Hill Avenue, West Malling ME19 4JQ Triodos Bank, Deanery Road, Bristol BS1 5AS Scottish Widows, 67 Morrison Street, Edinburgh EH3 8YJ Royal Bank of Scotland, 36 St Andrews Square, Edinburgh EH2 2YB

Trustees

The directors of the charitable company, Social Farms and Gardens, are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees. The trustees serving during the year and to the date of signing were as follows:

- Sally Partridge (resigned 30 June 2023)
- Malachy Dolan
- David Drury
- Mark Fry (resigned 31 March 2023)
- Gemma Hooper (resigned 10 July 2023)
- Maria Hornsby (resigned 16 November 2022)
- Michelle Howarth
- Caroline Hutton
- John le Corney (appointed 7 February 2023)
- Michael Collins (appointed 1 April 2023)
- Michael Hardman (appointed 18 May 2024)
- Elinor Groff (appointed 18 May 2024)
- Vicky Moller (appointed 18 May 2024)
- Michael Chadney (appointed 4 April 2022, resigned 11 September 2023)
- Mark Roberts (appointed 1 April 2023, resigned 18 September 2023)
- Ellen Ledingham (appointed 15 May 2023, resigned 31 March 2024)

Executive Team:	Amber Alferoff (London manager) Sophie Antonelli (Central Services manager) Gary Mitchell (Joint Wales manager) Dr. Nicola Perkins (Joint Wales manager) Patricia Wallace (Northern Ireland manager)

OPINION

We have audited the financial statements of Social Farms and Gardens (formerly the Federation of City Farms and Community Gardens) for the year ended 31 March 2023 which comprise the Consolidated Statement of Financial Activities, the Consolidated and Parent Company Balance Sheets, Consolidated Statement of Cash Flows and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 31 March 2023 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities and Trustee Investment (Scotland) Regulations 2006 and regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006.

This report is made solely to the company's members, as a body, in accordance with Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the parent charitable company and the parent company's members as a body, for our audit work, for this report, or for the opinions we have formed.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and the parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

We have nothing to report in respect of the following matters in which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the group or the parent charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

OTHER INFORMATION

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent chartable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the trustees' directors' report and from the requirement to prepare a strategic report.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement set out on page 20, the trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements the trustees are responsible for assessing the group's and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

An understanding of the legal and regulatory framework applicable to the group and parent charitable company was obtained from management and those charged with governance of the group and parent charitable company, and the audit engagement team was confirmed to have the appropriate competence and capabilities to identify non-compliance with such a framework.

No significant instances of fraud, non-compliance with laws and regulations or other irregularities were communicated to the engagement team by management or those charged with governance, and no particular audit areas or legislation were identified that gave rise to any significant risks of material misstatement in respect of such irregularities.

Due to the size and nature of the entity its susceptibility to material misstatement resulting from fraud, non-compliance with laws & regulations, or other irregularities is considered to be low, and the audit approach was appropriately planned so as to address this risk.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our audit report.

STEPHEN BURNSIDE (Senior Statutory Auditor)
For and on behalf of
Burnside Chartered Accountants
Chartered Accountants & Statutory Auditor
61 Queen Square
Bristol BS1 4JZ

Date: 15/8/24

Social Farms and Gardens
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
AT 31 March 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total funds 2023 £	Total funds 2022 £
INCOME					
Income from voluntary income:					
Donations	5	4,997	-	**4,997**	5,842
Income from investments:					
Deposit interest		-	-	-	24
Income from charitable activities:					
Grants and contracts	4	40,325	1,368,607	**1,408,932**	1,381,108
Income from CIC		-	-	-	33,381
Hire of facilities	6	8,537	-	**8,537**	2,660
Code subscriptions	6	-	-	-	2,400
Fees earned	6	18,354	-	**18,354**	48,615
Training and conferences	6	20,582	-	**20,582**	16,280
Miscellaneous income	6	3,575		**3,575**	9,684
TOTAL INCOME		**96,323**	**1,368,607**	**1,464,930**	1,499,993
EXENDITURE					
Costs of raising funds		180	-	180	15,216
Charitable activities		139,006	1,465,504	1,604,511	1,359,711
TOTAL EXPENDITURE	7	**139,185**	**1,465,506**	**1,604,691**	1,374,927
Net income/(expenditure)		(42,863)	(96,897)	(139,761)	125,066
Transfers between funds	14	(7,037)	7,037	-	-
Fund balances brought forward 1 April 2022	15	395,163	179,622	574,785	449,719
FUND BALANCES CARRIED FORWARD 31 MARCH 2023	16	**345,263**	**89,762**	**435,025**	**574,785**

All of the activities are classed as continuing. There are no other reported gains or losses during the year.

Social Farms and Gardens

BALANCE SHEETS
AT 31 MARCH 2023

	Notes	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
FIXED ASSETS					
Tangible fixed assets	9	163,126	170,570	163,126	170,570
Investments	10	-	-	1	1
CURRENT ASSETS					
Debtors	11	707,712	469,358	707,712	475,826
Cash at bank and in hand		94,725	111,537	94,505	102,360
		802,437	**580,895**	**802,217**	**578,186**
CREDITORS: Amounts falling due within one year	12	(530,538)	(176,680)	(529,209)	(174,024)
NET CURRENT ASSETS		271,899	404,215	273,009	404,162
NET ASSETS		**435,025**	**574,785**	**436,135**	**574,732**
FUNDS:					
Unrestricted					
General Funds	14	64,902	110,614	66,012	110,561
Designated Funds		280,361	284,548	280,361	284,548
Restricted	13	89,762	179,623	89,762	179,623
		435,025	**574,785**	**436,135**	**574,732**

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

These financial statements were approved by the directors and authorised for issue on 15/08/2024, and are signed on their behalf by:

Caroline Hutton

(Chair of Trustees]

The notes on pages 21 to 38 form part of these financial statements. [Company no: 02011023]

CONSOLIDATED CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023

	Note	Total funds 2023 £	Total funds 2022 £
Cash (used in)/provided from operating activities		(16,812)	(37,469)
Cash flows from investing activities:			
Interest		-	24
Purchase of fixed assets		-	(13,300)
(Decrease) in cash & cash equivalents		(16,812)	(50,743)
Cash & cash equivalents at beginning of year		111,536	162,281
Cash & cash equivalents at end of year		94,724	111,536

RECONCILIATION OF NET (EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

		£	£
Net income for the reporting period (as per the statement of financial activities)		(139,760)	125,066
Adjustments for:			
Depreciation charges	9	7,444	13,472
(Increase)/decrease in debtors	11	(238,354)	(149,534)
(Decrease) in creditors	12	353,859	(26,449)
Interest		-	(24)
Net cash (used in)/provided from operating activities		(16,812)	(37,469)

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023 (continued)

1. GENERAL INFORMATION

The company is a private company limited by guarantee, registered in England and Wales. The address of the registered office is Windmill Hill City Farm, Philip Street, Bedminster, BS3 4EA.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. ACCOUNTING POLICIES

(a) Accounting Convention

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with Charity Commission Statement of Recommended Practice – Accounting and Reporting by Charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standards applicable in the UK and the Republic of Ireland (effective 1 January 2015).

The Statement of Financial Activities (SOFA) and Balance Sheet consolidate the financial statements of the charity and its subsidiary undertakings. The results of the subsidiary are consolidated on a line by line basis. The exemption under s408 Companies Act 2006 has been taken not to include the parent charity SOFA alone.

(b) Going Concern

The trustees have considered the 12-month period from the date of approval of the financial statements.

Based on draft accounts for the year ended 31 March 2024 and the cashflow forecast for the next 12 months, the trustees consider the charitable company to be a going concern and the accounts have been prepared on this basis.

(c) Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

(d) Incoming resources

Donations, grants and sponsorship

Income from donations, grants and sponsorship, including capital grants, is included in incoming resources when these are receivable, except as follows:

- when donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods
- when donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.

When donors specify that donations and grants, including capital grants, are for particular

restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

Interest receivable

Interest is included when receivable by the charity.

(e) Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff on those activities.

Resources expended are allocated to the particular activity where the cost relates directly to that activity. Support costs have been allocated on the basis of staff costs as a reasonable basis for time spent on activities.

(f) Tangible fixed assets

The cost of tangible fixed assets is written-off by equal annual instalments over their expected useful lives as follows:

Plant and equipment	15% per annum on the reducing balance basis
Office equipment	30% per annum on a reducing balance basis
Long leasehold	over 60 years
Building	over 60 years

A de-minimis limit of £1,000 is applied under which fixed assets are not capitalised.

(g) Funds accounting

Funds held by the charity are:

Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds - these are part of the unrestricted funds which trustees have earmarked for a particular project or use, without restricting or committing the funds legally. The designation may be cancelled by the trustees if they later decide that the charity should not proceed or continue with the use or project for which the funds were designated.

The designated funds in the accounts at 31 March 2023 relate to the leasehold property at Hereford Street, Bristol, and to organisational development work that needs to continue.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

(h) Fixed assets investments:

Investment in subsidiary is stated at cost.

	Unrestricted funds £	Restricted funds £	Total Funds 2023 £	Total Funds 2022 £
4 GRANTS				
Welsh Govt: Resilient Green Space	-	541,852	541,852	388,330
Welsh Govt: Controlled Environment Agriculture	-	-	-	190,630
Natural England – Growing Care Farming	-	-	-	225,999
Big Lottery Fund – Northern Ireland	-	102,321	102,321	99,346
Welsh Government – Wales CLAS	-	98,262	98,262	98,075
Esmee Fairbairn Foundation	2,550	-	2,550	25,500
London Newham	2,575	-	2,575	
City Bridge Trust	-	32,541	32,541	69,890
Scottish Govt - Food & Drink	-	38,000	38,000	37,000
HMRC: Coronavirus Job Retention Scheme	-	-	-	13,493
Hilden Trust	-	40,000	40,000	30,000
Welsh Govt.: Food Hubs	-	267,965	267,965	28,043
Cardiff and Vale University Local Health Board	-	-	-	47,920
European Social Fund: Gardeniser Hub	-	75,979	75,979	4,556
Keep Wales Tidy	28,900	0	28,900	23,450
London LDC	-	9,782	9,782	23,360
National Lottery Community Fund: Edible Cardiff	-	39,467	39,467	30,783
Necessity (SHED)	-	-	-	10,000
European Social Fund: Gardeniser Plus	-		1,500	4,983
European Social Fund: Learning Bubbles	-	18,378	18,378	14,234
Community Foundation	-	-	-	8,337
Green Grants (Nottingham)	-	2,240	2,240	4,480
Hello Fresh grant	-	16,445	16,445	-
Sustainable Food Places Carmarthen	-	4,128	4,128	-
National Nature Service in Wales	-	5,000	5,000	-
Campaign Grant Sustain	-	3,940	3,940	-
NI Lottery Cost of Living	-	9,989	9,989	-
Donaghadee CDA	-	2,000	2,000	-
Green Future Association	-	4,000	4,000	-
Carpenters Estate (Populo)	-	38,843	38,843	-
Acorn Farm – Community Foundation NI	-	7,475	7,475	-
School Farms Network Conference	5,300	-	5,300	-
Other small grants	1,000	-	1,000	2,700
Belfast City Council	-	10,000	10,000	
	40,325	1,368,607	1,408,932	1,381,108

5. DONATIONS

Donations - general	4,950	-	4,950	5,842

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023 (continued)

6. OTHER TRADING ACTIVITIES	£	£	£	£
Code of Practice fees	-	-	-	2,400
Consultancy fees	18,354	-	18,354	48,615
Event fees	20,582	-	20,582	16,280
Hire of facilities	8,537	-	8,537	2,660
Other Income	3,575	-	3,575	9,684
	51,048	-	51,048	79,639

7. TOTAL RESOURCES EXPENDED

	Direct staff costs	Project costs	Other direct costs	Support costs	**2023**	2022
Programmes						
UK-wide	14,582	95,552	36,859	14,343	161,336	128,650
England	52,658	12,203	23,656	14,117	102,634	326,715
Scotland	17,569	7,802	3,642	5,235	34,249	37,845
Wales	276,056	671,986	77,198	86,721	1,111,960	700,812
Northern Ireland	105,710	4,999	20,279	27,819	158,808	151,417
Governance	-	-	35,523	-	35,523	12,706
Fundraising	-	-	180	-	180.00	16,782
	466,576	792,543	197,337	148,235	**1,604,690**	**1,374,927**

Support costs include:	**2023**	2022
	£	£
Salary costs	73,385	144,248
Other staff costs	5,108	4,093
Office costs, including rent	62,298	32,692
Depreciation	7,444	13,473
	148,235	194,506

Support costs have been allocated on the basis of full-time equivalent staff as a reasonable basis for time spent on activities.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023 (continued)

	Unrestricted funds	Restricted funds	**2023** **£**	2022 £
Programme focus:				
UK-wide	12,917	148,419	**161,336**	128,650
England	7,780	94,854	**102,634**	326,715
Scotland	-	34,249	**34,249**	37,845
Wales	23,516	1,088,444	**1,111,960**	700,812
Northern Ireland	7,161	151,646	**158,808**	151,417
Governance	35,523	-	**35,523**	12,706
Fundraising	180	-	**180**	16,782
	87,078	**1,517,612**	**1,604,690**	1,374,927

8. STAFF COSTS AND TRUSTEES' REMUNERATION

	2023 **£**	2022 £
Wages and salaries	479,469	645,090
Social security costs	34,271	53,471
Pension costs	21,057	30,740
	534,797	729,301
Contractors / freelance	15,501	32,991
Other (recruitment/training)	2,397	2,702
	17,898	35,693

No employee earned in excess of £60,000 per annum.

The Key Management Personnel of the charity consists of the Senior Management Team as listed in the Reference and Administration Section on page 15. The total value of employee benefits (salary and employer's pension contributions) paid to key management personnel in this year was £159,840 (2022: £101,481).

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023 (continued)

The average number of employees analysed by programme was:	**2023**	2022
	No.	No.
UK-wide programmes	1.3	0.6
England	2	5.0
Scotland	0.5	0.7
Wales	8.5	6.0
Northern Ireland	2.5	2.5
Management & administration including fundraising	1.5	5.0
	16.3	19.8

	2023	2022
	£	£
Trustees remuneration and expenses	558	1,936

The trustees received no remuneration in the year, except for approved reimbursed travel, subsistence and accommodation costs relating to Board meetings.

9. TANGIBLE ASSETS – GROUP AND COMPANY

	Equipment	Furniture Fittings	Leasehold Property	Leasehold Land	TOTAL
		£	£	£	
COST					
At 1 April 2022	74,668	7,246	181,758	15,000	278,672
Costs in the year	-	-	-	-	-
At 31 March 2023	74,668	7,246	181,758	15,000	278,672
DEPRECIATION					
At 1 April 2022	60,786	7,246	33,320	6,750	108,102
Charge for the year	4,165	-	3,029	250	7,444
At 31 March 2023	64,951	7,246	36,349	7,000	115,546
NET BOOK VALUE					
At 31 March 2023	**9,717**	**-**	**145,409**	**8,000**	**163,126**
At 31 March 2022	13,882	-	148,438	8,250	170,570

All fixed assets are held for direct charitable purposes. The leasehold property and leasehold land fund reflect the net book value of these items.

10. INVESTMENTS – GROUP AND COMPANY

	Group		Charity	
	2023	2022	**2023**	2022
	£	£	**£**	£
Investment in subsidiary – shares at cost	-	-	**1**	1
	-	-	**1**	1

Subsidiary company

Social Farms & Gardens owns the whole of the issued share capital of Cultivating Communities, a community interest company registered in England and Wales. Its principal activities are to carry out activities which benefit the community and to act as a trading subsidiary for SF&G. The results of the subsidiary are consolidated in these financial statements. Further details are disclosed in note 18.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023 (continued)

11. DEBTORS

	Group 2023 £	2022 £	Charity 2023 £	2022 £
Trade debtors	5,608	80,019	5,608	55,270
Sundry debtors and prepayments	-	5,775	-	5,775
Grants receivable	702,104	383,564	702,105	396,464
Due from subsidiary undertaking	-	-	-	18,317
	707,712	469,358	707,712	475,826

Grants receivable refer to grants for 2022-23 not yet paid at the end of the financial year:

Natural England: Growing Care Farming	-	68,666
Welsh Government: CEA	-	106,000
Welsh Government: Resilient Green Spaces	456,492	154,304
Welsh Government: Food Hubs	243,051	28,043
European Social Fund: Gardeniser Hub		4,556
European Social Fund: Learning Bubbles		3,268
Innovate: FEW-Meter	1,727	1,727
Scottish Government: Food & Drink	-	17,000
Cultivating Communities		12,900
Carpenters Estate (Populo)	834	-
	702,104	396,464

12. CREDITORS

	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
Amounts falling due within one year:				
Trade creditors	213,322	45,210	213,132	40,911
VAT	401	3,452	401	5,094
Social security and other taxes	7,366	21,185	7,366	21,185
Accruals	74,512	75,988	73,373	75,989
Deferred income	234,937	30,845	234,937	30,845
	530,539	176,680	529,209	174,024

Deferred income refers to income for 2023-24 received in 2022-23:

	2023	2022
Big Lottery Fund: Digging Deeper	8,346	8,346
Resilient Green Spaces – advance	129,700	
RDP Food Hubs – advance	96,891	
City Bridge Trust: London	-	14,772
National Lottery Comm Fund: Edible Cardiff	-	7,727
	234,937	30,845

13. RESTRICTED FUNDS

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023 (continued)

	Balance 1 April 2022	Incoming Resources	Outgoing Resources	Balance Transfers	**Balance 31 March 2023**
	£	£	£	£	**£**
Restricted funds					
UK-wide					
Hilden Trust	-	40,000	(40,000)	-	-
European Social Fund: Gardeniser Hub	2,400	75,979	(78,379)	-	-
European Social Fund: Gardeniser Plus	4,247		(4,807)	560	-
European Social Fund: Learning Bubbles	821	18,378	(13,473)	-	1,079
Hello Fresh	-	16,445	(15,366)	-	1,079
Seedbed Trust: Gardens of Sanctuary	3,881	-	(2,852)	-	1,029
England					
City Bridge Trust	10,719	32,541	(49,319)	6,059	-
Green Grants (Nottingham)	4,130	2,240	(3,961)	-	2,409
Innovate: FEW-Meter	754	-	-	-	754
Carpenters Estate (Populo)		38,843	(38,920)	77	
London LDC	-	9,782	(3,708)	-	6,074
Scotland					
Scottish Govt: Food & Drink	4,327	38,000	(33,574)	-	8,753
Urban Agriculture Consortium	2,500	-	-	-	2,500
Scottish Community Alliance	1,500	-	-	-	1,500
Wales	-	-	-	-	-
Welsh Government: Resilient Green Spaces	2,887	541,852	(544,739)	-	-
Welsh Government: Food Hubs	-	267,965	(267,965)	-	-
Welsh Government: Community Land Advisory Service	-	98,262	(98,262)		-
Controlled Environment Agriculture	71,730		71,730	-	-
National Lottery Community Fund: Edible Cardiff	15,728	39,467	(17,890)	-	37,305
Food Sense: Food Poverty Cardiff	38,508		(35,500)		3,008
Food Sense	5,000		(625)		4,375
Sustainable Food Places Carmarthen		4,128	(1,780)		2,348
National Nature Services in Wales		5,000	(3,775)		1,225
Northern Ireland					
National Lottery Community Fund: Digging Deeper	1,090	102,321	(103,411)	-	-
Community Foundation – Cross Border Co-operation	1,522	-	(1,863)	341	-
Belfast City Council	-	10,000	(10,000)	-	-
Necessity (SHED): Seed Swap	7,362	-	(7,362)	-	-
Campaign Grant Sustain	-	3,940	(3,940)	-	-
NI Lottery Cost of Living	-	9,989	(5,277)	-	4,712

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023 (continued)

Donaghadee CDA	-	4,000	(4,000)	-	-
Green Future Association	-	2,000	(2,000)	-	-
Acorn Farm – Community Foundation	-	7,475	(1,028)	-	6,447
Managed projects					
Manchester Green Alliance	516	-	-	-	516
Total restricted funds	**179,622**	**1,368,607**	**(1,465,504)**	**(7,037)**	**89,762**

Restricted Funds

Hilden Trust – Funding outdoor activities in community settings over the summer for children and young people, helping them to spend time in nature, learn new skills and make friends, which saw SF&G assess applications and award grants of circa £1500 each for 25 members to run holiday schemes.

European Social Fund: Gardeniser Hub – a two-year project to develop 'Train the Trainer' course to create a pool of experts who can train Gardenisers across Europe.

European Social Fund: Gardeniser Plus – additional support to expand the Gardeniser programme.

European Social Fund: Learning Bubbles - This European Erasmus Plus project investigated potential collaborations between schools, community gardens and the digital world, with SF&G sharing insights into utilising the unique educational setting of community gardens and city farms can provide.

Hello Fresh - SF&G partnered with meal delivery company HelloFresh to support SF&G members in London, Edinburgh, Sheffield and Birmingham to run activities that help educate consumers about food and encourage more sustainable habits. Small grants were awarded to member organisations.

Seedbed Trust: Gardens of Sanctuary - funding to enable community gardens to support refugees and asylum seekers.

City Bridge Trust: Gardens & Farms for a Sustainable Future - a two-year project extension to develop skills and resilience in city farms and community gardens across London. City Bridge Trust also gave a Covid grant to bridge the service.

Green Grants Nottingham – Funded by Nottingham Community and Voluntary Service to promote green prescribing in the city.

Innovate: FEW-Meter - a European-funded project working with community gardens and city farms to measure their use of resources.

London LDC - provided funding for workshops to increase awareness of the environment, wildlife and recycling.

Populo - Carpenters Estate - A neighbourhood-based programme to set up and nurture a community garden with local residents in a housing estate in Newham, with associated training, volunteer development and nature-based workshops.

Scottish Government: Food, Drink & Trade - a project to increase skills and knowledge to help set up and sustain community growing projects across Scotland.

Urban Agriculture Consortium - a grant to explore opportunities in urban agriculture in Scotland.

Development Trust Association: Pockets and Prospects - grants for deprived areas of Scotland.

Welsh Government: Controlled Environment Agriculture - funding to deliver a pilot scheme in community settings.

Welsh Government Resilient Green Spaces – Partnership project being led by Social Farms & Gardens to pilot alternative re-localised food systems using communities and their green spaces as the driving force for change across Wales.

Welsh Government Food Hubs - A pilot establishing two community anchored "Procurement Food Hubs" in North Powys and Carmarthenshire to create an evidence base to prove that the public sector CAN procure efficiently from local producers using methods that benefit the natural environment and local prosperity
Welsh Government: Community Land Advisory Service - an initiative to provide advice on community land management and to highlight the importance of quality green spaces across Wales.
Food Sense Wales – Funding to promote a healthy food system in Wales, good for people and planet.
National Lottery Community Fund: Edible Cardiff - a three-year programme of to develop the community growing network in and around Cardiff.
Sustainable Food Places Carmarthen – Supporting local food production locally.
National Nature Services in Wales - A short research contract administered by WCVA to build the case to create better access to employment and enterprise opportunities in nature friendly farming through community-led growing, as part of the envisaged Nature Service for Wales.
National Lottery Community Fund: Digging Deeper - a five-year programme to continue developing networking and support among community growing groups in Northern Ireland.
Necessity (SHED): Seed Swap – funding to trial a seed saving and exchange programme in the north west.
Community Foundation: Cross Border Co-operation - A grant to support a joint project with SF&G sister organisation in Ireland, Community Gardens Ireland. To enable - cross-border co-operation, examine best practice and develop supportive policies for Community Gardens in both jurisdictions.
Belfast City Council – Funding to undertake engagement with key stakeholders and propose a framework and action plan which will allow for renewal of the Bronze Sustainable Food Place.
Campaign Grant Sustain - A grant to support SF&G work on producing the Benchmark Standard Reporting, demonstrating and promoting the results of the research to progress implementation.
National Lottery Cost of Living Crisis - A grant to alleviate the cost of living for staff and member groups in N. Ireland Member groups to be offered the opportunity to organise nutritious community meals for those in need.
Donaghadee CDA - Funding to scope out potential sites for a Community Garden in Donaghadee, provide a concept design and conduct community engagement through community meals.
Green Future Association - A grant to support SF&G work forming and organising a Policy Influencer Networkers Group with Local Council Officers and experts to co-design a Benchmark Standard for Community Growing and Allotment Provision in NI.
Acorn Farm – Community Foundation NI - To make the critical links between the Acorn Farm flagship food growing project in Derry/Londonderry with Community Growing Groups in the area.
Manchester Green Alliance - funds held for work in Manchester.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023 (continued)

RESTRICTED FUNDS – PREVIOUS YEAR

	Balance 1 April 2021	Incoming Resources	Outgoing Resources	Balance Transfers	**Balance 31 March 2022**
	£	£	£	£	**£**
Restricted funds					
UK-wide					
Hilden Trust	-	30,000	(30,000)	-	-
European Social Fund: Gardeniser Hub	15,755	4,556	(17,911)	-	2,400
European Social Fund: Gardeniser Plus	4.744	4,983	(5,480)	-	4,247
European Social Fund: Learning Bubbles	-	14,234	(13,413)	-	821
Seedbed Trust: Gardens of Sanctuary	5,381	-	(1,500)	-	3,881
HMRC: Coronavirus Job Retention Scheme	-	13,493	(13,493)	-	-
England					
Natural England: Growing Care Farming	-	225,999	(224,913)	(1,086)	-
City Bridge Trust	7,289	69,890	(66,460)	-	10,719
National Lottery Community Fund: Awards for All England	2,764	-	(2,764)	-	-
Green Grants (Nottingham)	-	4,480	(350)	-	4,130
Innovate: FEW-Meter	754	-	-	-	754
London LDC	-	23,360	(23,360)	-	-
Clifton Garden Society	-	4,500	(4,500)	-	-
Scotland					
Scottish Govt: Food & Drink	-	37,000	(32,673)	-	4,327
Urban Agriculture Consortium	4,000	-	(1,500)	-	2,500
Pockets & Prospects	1,500	-	-	-	1,500
Wales					
Welsh Government: Controlled Environment Agriculture	-	190,630	(118,900)	-	71,730
Welsh Government: Resilient Green Spaces	-	388,330	(378,365)	(7,078)	2,887
Welsh Government: Food Hubs	-	28,043	(28,043)	-	-
Welsh Government: Community Land Advisory Service	-	98,075	(96,935)	(1,140)	-
Food Sense	5,000	47,920	(9,412)	-	43,508
Keep Wales Tidy	-	23,450	(23,450)	-	-
National Lottery Community Fund: Edible Cardiff	7,250	30,783	(22,305)	-	15,728
Northern Ireland					
National Lottery Community Fund: Digging Deeper	4,801	99,346	(103,057)	-	1,090
National Lottery Community Fund: Lockdown support	2,244	-	(2,244)	-	-
Necessity (SHED): Seed Swap	2,551	10,000	(5,190)	-	7,362

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023 (continued)

Greenmount College	591	-	(591)	-	-
Urban Agriculture Consortium	3,000	-	(1,251)	(1,749)	-
Community Foundation: Cross Border Co-operation	-	8,337	(6,815)	-	1,522
Small grants	-	2,700	(1,560)	(1,140)	-
Managed projects					
Manchester Green Alliance	516	-	-	-	516
Total restricted funds	**68,140**	**1,360,108**	**(1,236,433)**	**(12,193)**	**179,622**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023 (continued)

14. UNRESTRICTED FUNDS - GROUP

	Balance 1st April 2022 £	Incoming Resources £	Outgoing Resources £	Balance Transfers £	**Balance 31st March 2023 £**
Unrestricted funds					
Designated funds					
Organisational development	59,442	2,550	(6,562)	(5,693)	49,737
Quality Mark development	14,000	5,221	(4,735)	-	14,486
School Farms Network		5,300	(599)		4,701
England	5,290	3,875	(7,162)	(1,003)	1,000
Wales	17,132	34,883	(20,960)	-	31,055
Scotland	3,636	500	-	-	4,136
Northern Ireland	14,479	4,960	6,978	(341)	12,120
Equipment Fund	13,882	-	(4,165)	-	9,717
Leasehold Property Fund	148,438	-	(3,029)	-	145,409
Leasehold Land Fund	8,250	-	(250)	-	8,000
	284,549	57,288	(54,439)	(7,037)	**280,361**
General funds	110,614	39,034	(84,745)		**64,903**
Total unrestricted funds	**395,163**	96,324	(139,186)	(7,037)	**345,264**

Designated Funds

Organisational development: income designated by the Trustees to support the development of the organisation.

Quality Mark development: income designated for the charity to obtain the Quality Mark.

Wales: income designated to continue delivery of key project work.

Scotland: generated income designated to continue delivery of specific work.

Northern Ireland: generated income designated to continue delivery of key work areas.

Equipment Fund: this balance reflects the net book value of laptops purchased in the year.

Leasehold Property Fund and Land Fund: these balances reflect the net book value of these items.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023 (continued)

UNRESTRICTED FUNDS – GROUP PREVIOUS YEAR

	Balance 1st April 2021	Incoming Resources	Outgoing Resources	Balance Transfers	**Balance 31st March 2022**
	£	£	£	£	**£**
Unrestricted funds					
Designated funds					
Organisational development	83,621	25,500	(57,679)	8,000	59,442
Quality Mark development	-	-	-	14,000	14,000
Nature's Path competition	7,475	2,725	(10,200)	-	-
England	-	-	-	5,290	5,290
Wales	7,673	18,507	(19,156)	10,108	17,132
Scotland	2,482	1,487	(334)	-	3,636
Northern Ireland	2,100	-	-	12,379	14,479
Equipment Fund	10,776	-	-	3,106	13,882
Leasehold Property Fund	151,467	-	-	(3,029)	148,438
Leasehold Land Fund	8,500	-	-	(250)	8,250
	274,094	**48,219**	**(87,368)**	**49,604**	**284,549**
General funds	107,485	91,667	(51,126)	(37,411)	**110,614**
Total unrestricted funds	**381,579**	**139,886**	**(138,494)**	**12,193**	**395,163**

15. ANALYSIS OF NET ASSETS - GROUP

	General Funds	Designated Funds	Restricted Funds	**Total**
	£	£	£	£
Tangible fixed assets	-	163,126	-	**163,126**
Current assets	595,442	117,235	89,762	**802,387**
Current liabilities	(530,539)	-	-	**(530,539)**
Net assets at 31st March 2023	**64,903**	**280,361**	**89,762**	**435,025**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023 (continued)

16. ANALYSIS OF NET ASSETS - CHARITY

	General Funds	Designated Funds	Restricted Funds	**Total**
	£	£	£	£
Tangible fixed assets	-	163,126	-	**163,126**
Current assets	595,219	117,235	89,763	**802,218**
Current liabilities	(529,209)	-	-	**(529,209)**
Net assets at 31st March 2023	**66,010**	**280,361**	**89,763**	**436,134**

17. POST-BALANCE SHEET EVENTS

Social Farms and Gardens (then the Federation of City Farms & Community Gardens) leased land from Bristol City Council in 1995. The GreenHouse building belonged to SF&G and served as the organisation's head office with a room to rent for meetings and activities. For the past ten years, Bristol City Council has had plans to redevelop the area around the GreenHouse. BCC paid SF&G £10,500 to surrender the lease.

18. AUDITORS REMUNERATION

Auditors' remuneration is as follows:

	2023	2022
	£	£
Auditors remuneration	13,080	5,280
Other services	2,000	920

19. SUBSIDIARY COMPANY

Social Farms and Gardens owns the whole of the issued share capital of Cultivating Communities, a community interest company registered in England and Wales (company number 07292005), which provides consultancy services. All activities have been consolidated on a line by line basis in the Statement of Financial Activities. The taxable profit is gifted to Social Farms and Gardens. A summary of the results of the subsidiary is shown on the following page.

Cultivating Communities CIC

	2023	2022
	£	£
Turnover		
Fees and contracts	-	56,741
Bank interest	-	-
	-	**56,741**
Administrative expenses		
Rent, rates, office costs	22	295
Staff & consultants	-	27,696
Management fee paid to the charity	-	1,000
Travel	-	59
Events and projects	-	13,895
Accountancy	1,140	920
Distribution to parent undertaking	-	12,900
	1,162	**56,765**
The aggregate of the assets, liabilities and funds was:		
Assets	220	32,514
Liabilities	(1,330)	(32,463)
Funds	(1,110)	**51**

20. RELATED PARTIES

The company is the ultimate controlling party of its subsidiary Cultivating Communities, a community interest company limited by guarantee, which forms the trading arm for the charity. One of the charity's Trustees serve on the Board of Directors of the trading company.

During the year the Social Farms and Gardens received a management fee of £nil (2022 - £1,000) and £nil (2022 - £14,860) in respect of recharged costs of from its trading subsidiary, Cultivating Communities CIC. The charity was owed £nil as a grant by Cultivating Communities CIC as at 31 March 2023 (31 March 2022: £12,900). These transactions were eliminated on consolidation in the group financial statements.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023 (continued)

21. COMPARATIVE SOFA

	Unrestricted Funds £	Restricted Funds £	Total funds 2022 £
INCOME			
Income from voluntary income:			
Donations	5,842	-	**5,842**
Income from investments:			
Sales	-	-	-
Deposit interest	24	-	**24**
Income from charitable activities:			
Grants and contracts	25,500	1,355,608	**1,381,108**
Income from CIC	33,381	-	**33,381**
Hire of facilities	2,660	-	**2,660**
Code subscriptions	2,400	-	**2,400**
Fees earned	48,615	-	**48,615**
Training and conferences	16,280	-	**16,280**
Miscellaneous income	5,184	4,500	**9,684**
TOTAL INCOME	**139,885**	**1,360,108**	**1,499,993**
EXPENDITURE			
Costs of raising funds	15,216	-	**15,216**
Charitable activities	123,278	1,236,433	**1,359,711**
TOTAL EXPENDITURE	**138,494**	**1,236,433**	**1,374,927**
Net income/(expenditure)	1,391	123,675	**125,066**

SOCIAL FARMS AND GARDENS

England & Wales - Charity number 294494

Accounts

Social Farms and Gardens
Consolidated Financial Statements
for the year ended

31 March 2022

Charity Commission number: 294494

Office of the Scottish Charity Register number: SC039440

Company number (registered in England and Wales)**:** 02011023

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Chair's introduction

Social Farms and Gardens supports communities across the UK to farm, garden and grow together. We have over 2,000 members unified by one vision – the use of nature-based activities as a catalyst to transform the lives of people and the communities in which they live.

We work to improve the health and wellbeing of individuals, communities and the environment through nature-based activities. We are proud to support thousands of grass root organisations from small fruit and veg plots on urban housing estates to large-scale rural care farms, transforming lives and connecting people. Social Farms and Gardens provides a powerful voice for the thousands of farmers, gardeners and growers whose vision improves the lives of millions of people.

Throughout the year we have supported our members in their work in their communities. We continued to provide advice and guidance, events and activities both remotely and in person: training courses, webinars and network meetings have been delivered online, engaging a wide audience across the UK.

Growing Care Farming activity in England, sadly had to be curtailed due to its funding ceasing a year early. The carefully planned work of this specific project was cut short and finished at the end of the financial year. Social Farms and Gardens has been continuing to assist care farming members whilst working out how to resurrect the higher level of support that was planned with the Growing Care Farming project.

Board meetings continued to take place virtually. The necessary changes to our delivery, and that of members, has also brought about longer-term changes and an appreciation of how things can be done differently.

We are grateful for how our staff have adapted to the challenges of the new management and would like to thank each member of the team for their valuable contribution to the charity's achievements. We would also like to thank all of our funders and supporters for enabling us to continue delivery of vital support to our members, giving us the capacity to be their voice and promote the life changing work they carry out.

Sally Partridge

Chair

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022 (continued)

The Board of Trustees presents its report and consolidated financial statements for the year ended 31 March 2022.

The consolidated financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statement and comply with the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommend Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland published on 16 July 2014.

The company has taken advantage of the exemption to not have to prepare a strategic report in accordance with the "the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013".

The Charity and Company's objects are specifically restricted to the following to:

- promoting the development of the community at large without discrimination by bringing together statutory authorities, voluntary organisations and the general public in a common effort to advance education and to provide facilities for recreation and other leisure time occupation, with the object of improving the quality of life of the public at large, including children, young people, socially excluded people, elderly people, disabled people and otherwise disadvantaged people.
- advancing the education of the public at large in horticulture, agriculture, conservation, protection and improvement of the physical and natural environment, the reduction, re-use and recycling of resources, the use of renewable resources, respect for the environment, sustainable development, animal welfare, community cohesion, citizenship, life skills, the promotion of equality and other related subjects, the methods and benefits of social farming and gardening and other related subjects.
- providing education and training for persons who have need of such facilities, including children, young people, socially excluded people, elderly people, disabled people and otherwise disadvantaged people, so as to prepare them for any trade, occupation or service and thereby advance them in life or enable them to earn their own livelihood.
- advancing education in the care and consideration of all animals, so that the public will learn greater awareness of and appreciation for such animals.
- providing relief by way of therapeutic and recreational activities and facilities, including through, (but not limited to) social farming and gardening, to persons who have need of such facilities, including disabled people and otherwise disadvantaged people with the aim of improving health and wellbeing.

Review of activities 2021-22

Overview

Outdoor nature-based work has never been more important to us all, providing new opportunities for Social Farms and Gardens (SF&G).

Like all charities, SF&G was affected by the pandemic which pushed everyone into finding new and innovative ways to work: our staff, Board and members built on the video-conferencing and remote working that we already used as a UK wide organisation. The Board would like to acknowledge the resilience and effort of staff in this challenging period.

Like many organisations, Social Farms and Gardens also had to deal with the consequences of the UK leaving the EU. Many of our large projects were EU funded. However, the relationships built from years of partnership have allowed ways to work internationally, which benefits our members and their communities.

At the end of 2021, the Director of SF&G tendered his resignation. As an interim and innovative measure, the Board of Trustees decided to ask a number of senior staff to form an Executive Team to take over the operational management of Social Farms and Gardens. The Board would like to acknowledge the resilience and effort of staff who have taken on additional responsibilities.

Membership

Membership continued to grow as communities discovered the benefits of community growing and discovered the wealth of information on our web site. Membership continues to be free, with income earned from providing services (e.g. training).

As a membership organisation SF&G also secures funding for particular projects which we then make available for our members to apply for. Examples this year include:

- **Controlled Environment Agriculture (CEA)**, funded by the Welsh Government, to test the effectiveness of CEA in four community settings;
- **Edible Playgrounds** funded by the Welsh Government;
- **Hilden Trust:** funded play activities at sites run by our members;
- **Nature's Path:** funded a competition for members redesigning part of their sites, with a prize of funds to pay for the construction;
- **Keep Wales Tidy; and**
- **Food sense, food poverty (Cardiff):**

Projects and Activities during the year included:

Resilient Green Spaces: funded by the Welsh Government, a £1.27m partnership project led by Social Farms and Gardens to pilot alternative re-localised food systems using communities and their green spaces as the driving force for change across Wales until June 2023. Projects include: A national allotment development team, Innovative food hubs, community orchards, Greener corridors and spaces in Gwynedd, exploring community access to farms and land, building horticultural future farming skills

Community Land Advisory Service: funded by the Welsh Government, supports the sector in Wales with land and planning issues

Edible Cardiff: funded by the National Lottery, supporting growing food in communities

Growing Resilience: Digging Deeper funded by the National Lottery Community Fund: People and Communities. A five-year project 2019 - 2024 to build capacity in the community growing sector across each local Council area in Northern Ireland based on skill-sharing, networking and relationship building with decision makers.

Growing Resilience Across Ireland funded by the Community Foundation Ireland a cross border partnership project between SF&G in Northern Ireland and our sister organisation in Ireland, Community Growing Ireland. This project recognises in matters of the environment and natural resources, it is appropriate to take an all-island/bioregional approach, it provides an opportunity to give our respective constituencies an insight into activities at an all-island level. Lobbying at a national level for provision of and support for community gardens.

Food Security through Seed Saving and Exchange a pilot in NI funded by Necessity to build resilience and skills in seed saving and a network for seed exchange, overcoming boundaries imposed by Brexit and Covid.

Sustainable Food Places Programme and development of a Sustainable Food Community a contract with Ards and North Down Council in NI delivering a Food for the Planet programme including distribution of micro grants for community growing initiatives using Participatory Budgeting.

Scottish Government Food and Drink, Good Food Nation Team funding supported two strands of work in Scotland, Community Land Advisory Service and Gardeniser. This enabled community projects to secure land and to launch the new training programme, with 16 people completing the first Scotland accredited course for 'community growing organisers'.

Gardeniser: funded by the EU, delivered in partnership across Europe, was also delivered online and in London. Through Gardeniser SF&G train people on all aspects of managing community gardens, and organise internship placements between European countries including the UK. Trainees have the opportunity to go on to become trainers.

Farms and Gardens for a Sustainable Future London. City Bridge Trust funding enables two London staff to work with members to increase professionalism, leadership and external recognition of London city farms and community gardens through capacity-building training, peer-

mentoring and resilience building, resulting in improved frontline delivery for vulnerable Londoners. This programme, from 2017 to 2022 builds training delivery skills in the sector and, like Gardeniser, helps foster the next generation of community garden leaders.

London Legacy Development Corporation and Populo Living also funded capacity-building work, with a place-based approach working on one Newham neighbourhood, which focussed on connecting Londoners with nature and food growing, and with one another, while building skills in community garden management.

Growing Care Farming: This was a Department of Education funded project, led by Natural England, that had successfully been supporting the setting up and development of Care Farming in England. Sadly, the funding of the umbrella project was cut and the carefully planned final year of the project was squeezed into a couple of months. SF&G is committed to finding the resources to support this area of work, building on everything that was learned during the project.

Advocacy: Social Farms and Gardens has continued to advocate on behalf of our members, promoting the benefits of their work in their local communities.

Organisational development: Esme Fairbairn Trust funded the senior staff to work on our strategic issues as a second-tier organisation with an increasing membership. Devolution, leaving the EU and the pandemic have changed the environment and how we operate.

Support and advice: The SF&G website www.farmgarden.org.uk has almost everything that a new community garden, city farm or care farm needs to get started. A resource like this needs regular updating, both in its content and its software.

Our staff produce regular newsletters and use social media to promote what services we provide.

Training and Webinars

- **Lantra:** funded support for Community Supported Agriculture
- **Gardeniser:** funded by the EU, delivered in partnership across Europe, we train people to run community gardens, including organising placements in other countries
- **Learning Bubbles**: an EU funded investigation into potential collaborations between schools, community gardens and the digital world.

Member Webinars. Each month members accessed webinars on different themes ranging from compost to insurance, and these are complemented by our online get- togethers and social media pages where members share learning.

Quality Assurance: Previously known as the Code of Practice in Care Farming has been re-named as the **Green Care Quality Mark**. We are working with our colleagues in the Green Care Coalition to extend the use of the Quality Mark across the sector.

Public Benefit

In preparing this report the trustees confirm that they have had regard to the Charity Commission's guidance on public benefit, as set out on its website.

Having regularly monitored activities and reviewed our strategic direction, the Trustees are of the view that our activities are in line with our aims, objectives and charitable purposes, and that these deliver a public benefit both directly to those who use our services, and indirectly through the improved public services we help our members and other organisations to deliver.

In particular, the activities set out above are in accordance with the charitable object:

- Promoting the development of the community at large without discrimination by bringing together statutory authorities, voluntary organisations and the general public in a common effort to advance education and to provide facilities for recreation and other leisure time occupation, with the object of improving the quality of life of the public at large, including children, young people, socially excluded people, elderly people, disabled people and otherwise disadvantaged people.

We are committed to ensuring that our work delivers benefits to our members, to the wider community growing movement and thereby to the users of our members' services.

Difference made to beneficiaries and society

The charity supports direct beneficiaries (primarily member care farms, community farms and gardens and those wishing to start new groups) and indirect beneficiaries (the local people and wider clients who volunteer, attend or in other ways benefit from the facilities and services that members provide).

Our members receive membership benefits, including the raising of awareness of services delivered by the range of projects, presentation of information and evidence, training and, where appropriate, recognition of their meeting recognised standards. This results in better informed practices, improved quality of services, and better-informed commissioners of services and local communities. It also enables commissioners, government, media and others to better understand and appreciate the benefits that social farming and gardening offers.

Beneficiaries are being cared for, and experiencing activities, in environments that address the needs of the whole person: fresh air, exercise, team activities, real work, caring for animals and plants etc. These all contribute to improved health and wellbeing, and the reduction of risks to poor health (both physical and mental) and improved opportunities for future employment, training or other life experiences appropriate for the individual. They also contribute to wider community benefits of cohesion, understanding, environmental improvements, and neighbourliness.

Society at large benefits by individuals gaining confidence, skills and healthier lifestyles that ultimately not only make the person - and often their family and peers - happier and more fulfilled people, but also reduces costs to society through reductions in the costs of expensive health, education, social services, environment and justice services.

Plans for 2022-23

Our objectives this year are to work with the Executive Team on:

- Addressing and responding to the significant rise in community growing initiatives post Covid, Brexit, the war in Ukraine, the climate change crisis, and the rise in the cost of living;
- Collaboration across devolved countries and English regions;
- Reflection on the strengths of devolved countries and English regions focussing on subsidiarity of decision making, operations and funding;
- Development and delivery of the Green Care Quality Mark and training to provide quality assurance to the Green Care sector;
- Leadership development and support for staff to develop their skills; and
- Web site development: and the upgrading of software.

Financial Review

Reserves Policy

In accordance with the guidelines from the Charity Commission, the Trustees and Executive Team have reviewed the policy and continue to plan for 'free reserves' of between three and six months running costs. This was calculated on 'core' costs, but at request of the staff, we have started making the calculation based on all costs.

At 31 March 2022, the accounts show the following (previous year, 31 March 2021)

- General reserves: £110,614 (£107,485)
- Designated reserves – set aside for specific work: £284,548 (£274,094)
- Restricted reserves – advance payments on continuing projects: £179,623 (£68,140)

The 'free reserves' do not include fixed assets.

To achieve a more appropriate level of reserves, the charity will continue to:

- Ensure that funding bids cover overheads as well as direct costs
- Ensure efficient operations and sound management of resources
- Focus on income generation by providing charged services such as consultancy and training

The Reserves policy is reviewed annually and the reserves required are calculated quarterly to take account of changes in operating costs

The policy is reviewed annually, and the reserves required are recalculated on a quarterly basis to take account of changes in operating costs.

Financial management and checks

A trustee and the executive Director or Company Secretary are delegated to carry out financial controls on income and expenditure, including for payroll, credit cards, BACs payments and cheques. Random sample checks are undertaken by other Trustees. A system is in place that ensures significant expenditure is also authorised by a Director, and all expenditure is monitored, checked and countersigned. Expenditure against budgets is monitored monthly. The Trustees are confident that appropriate checks are in place.

Additional financial controls include:

- Providing clear and accurate management reports at quarterly intervals
- Ensuring that trustees are informed promptly of any major changes to our financial position
- Ensuring that financial policies and strategies are up to date, agreed by the Board and implemented
- Continuing to work to the current Statement of Recommended Practice (SORP) guidelines and other accepted good practice.

The Trustees have assessed the major risks to which the organisation is exposed, in particular those related to operations and finances, and are satisfied that systems are in place to mitigate exposure to major risks.

Internal risks are minimised by the implementation of effective systems and control procedures, which ensure appropriate authorisation of all transactions and projects, and consistent quality of delivery for all operational aspects of the charity.

Structure, Governance and Management

The formal name of the charity is now Social Farms and Gardens (otherwise referred to as SF&G). The name change from The Federation of City Farms and Community Gardens was implemented following the merger with Care Farming UK, which occurred on 1st April 2018.

The legal status of the Federation was retained following the merger; that of a charitable company limited by guarantee. It is registered with the Charity Commission in England and Wales (number 294494), the Office of the Scottish Charity Regulator in Scotland (number SC039440) and Companies House in England and Wales (number 2011023).

The company was established in 1980 and registered as a charitable company on 20 June 1986. The Memorandum and Articles which set out the objects, powers and governance of the charity were reviewed following the merger and have been updated in the light of minor changes to the governance structure.

The charity was established under a Memorandum of Association which establishes the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Related Parties

The charity wholly owns a subsidiary trading company (Cultivating Communities Community Interest Company, no. 07292005, incorporated on 14 May 1991). All profits are gifted to the charity. The Cultivating Communities Board met regularly throughout the year. As at the end of March 2022, the CIC board comprised:

- Paul Savident (Chair SF&G)
- Ian Egginton-Metters (Company Secretary)
- Caroline Hutton

We are increasingly developing programmes in partnerships with groups of members who then deliver services locally, and we continue to explore further opportunities for working with members and local authorities, housing associations, care homes and health trusts, as well as commercial companies, in the development of several contractual opportunities.

During the year one trustee and three senior staff members, as well as two external members, acted as Directors of the subsidiary.

Members of the Board of Directors (the Trustees)

The Board is now composed of up to 11 people, eight of whom are nominated for election by members of the charity. Members for this purpose refers to organisations delivering nature-based activities that improve people's lives. Those members who meet certain criteria have voting rights to elect the Board. The additional three places are filled by appointment by the elected Trustees.

New Board members have an induction meeting. A regular item at Board meetings covers governance and strategic direction, and gives an opportunity for all to assess emerging trends, to shape future directions, to assess performance and to identify any developing needs. The Board annually elect officers: during the year these were Chair, Vice Chair and Company Secretary.

Under the Articles, the Board of Directors (who are also known, and act as, the charity's Trustees) are appointed at an annual election, and may serve for a term of up to three years on a voluntary basis. One third of the members of the Board must stand down each year, though they may seek re-election subject to agreement of the remaining Trustees.

The Trustees held ten full Board meetings during the year 2020-21. The Board is committed to continually improving SF&G's governance.

All Trustees give their time voluntarily and receive no benefits from the charity for their work. Any allowable expenses reclaimed by the Trustees are set out in Note 8 to the accounts.

The Chair managed the executive Director who in turn manages senior staff, within an agreed staff structure. This provides the maximum opportunity for staff to use their expertise in delivering their job descriptions, and to manage the whole organisation for efficiency, consistency and maximum benefit to our members. Regular supervision is provided to all staff, along with annual appraisals.

Risk management

The Trustees have assessed the major risks to which the company is exposed, in particular those related to operations and finances of the company, and are satisfied that systems are in place to mitigate exposure to major risks.

The risk register is reviewed by the Board on a regular basis.

Reference and Administrative Information

Charity Name:	Social Farms and Gardens
Charity Registration number:	294494
Scottish Charity number:	SC039440
Company Registration number:	02011023
Registered Office:	The Greenhouse Hereford Street Bristol, BS3 4NA
Auditors:	Burnside Chartered Accountants 61 Queen Square, Bristol BS1 4JZ
Bankers:	Co-operative Bank Plc, 14 Broadmead, Bristol, BS1 3HH CAF Bank, 25 Kings Hill Avenue, West Malling, ME19 4JQ Triodos Bank, Deanery Road, Bristol, BS1 5AS Scottish Widows, 67 Morrison Street, Edinburgh, EH3 8YJ Royal Bank of Scotland, 36 St Andrew Square, Edinburgh, EH2 2YB.

Trustees

The directors of the charitable company, Social Farms and Gardens, are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees. The trustees serving during the year and to the date of signing were as follows:

- Paul Savident – Chair (resigned 31 January 2022)
- Sally Partridge – Chair (from 1 February 2022)
- Malachy Dolan
- David Drury
- Mark Fry
- Rob Gaylor (resigned 14 October 2021)
- Gemma Hooper
- Maria Hornsby
- Michelle Howarth
- Caroline Hutton

Senior Management Team

- Chris Blythe – Director (resigned December 2021)
- Heidi Seary – Operations Manager (resigned April 2022)
- Angie Stratton – Finance Manager (resigned March 2022)

Trustees' Responsibilities

The Trustees are required by company law to prepare financial statements which give a true and fair view of the state of affairs of Social Farms and Gardens (formerly the Federation of City Farms and Community Gardens) at the end of the financial year and of the consolidated income and expenditure of the charity for the year ended on that date. In preparing those financial statements, the Trustees are required to:

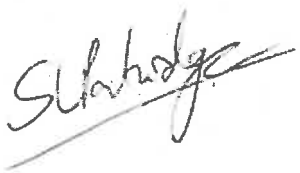
- select suitable accounting policies and apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

So far as each Trustee is aware, there is no relevant audit information (information needed by the company's auditors in connection with preparing their report) of which the company's auditors are unaware; and each director has taken all the steps that he ought to have taken as a trustee in order to make himself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

The Trustees confirm that they have given due regard to guidance published by the Charity Commission as required by Section 4 of the Charities Act 2011.

SALLY PARTRIDGE



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BY ORDER OF THE BOARD
[Chair of Trustees]

14 December 2022

Independent Auditor's report to the trustees of the Social Farms and Gardens for the year ended 31 March 2022

OPINION

We have audited the financial statements of Social Farms and Gardens (formerly the Federation of City Farms and Community Gardens) for the year ended 31 March 2022 which comprise the Consolidated Statement of Financial Activities, the Consolidated and Parent Company Balance Sheets, Consolidated Statement of Cash Flows and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 31 March 2021 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019); and
- have been prepared in accordance with the requirements of the Companies Act 2006.

This report is made solely to the company's members, as a body, in accordance with Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the parent charitable company and the parent company's members as a body, for our audit work, for this report, or for the opinions we have formed.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and the parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

We have nothing to report in respect of the following matters in which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the group's or the parent charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Independent Auditor's report to the trustees of the Social Farms and Gardens for the year ended 31 March 2022

OTHER INFORMATION

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent chartable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' directors' report and from the requirement to prepare a strategic report.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement set out on page 20, the trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Independent Auditor's report to the trustees of the Social Farms and Gardens for the year ended 31 March 2022

In preparing the financial statements the trustees are responsible for assessing the group's and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

An understanding of the legal and regulatory framework applicable to the group and parent charitable company was obtained from management and those charged with governance of the group and parent charitable company, and the audit engagement team was confirmed to have the appropriate competence and capabilities to identify non-compliance with such a framework.

No significant instances of fraud, non-compliance with laws and regulations or other irregularities were communicated to the engagement team by management or those charged with governance, and no particular audit areas or legislation were identified that gave rise to any significant risks of material misstatement in respect of such irregularities.

Due to the size and nature of the entity its susceptibility to material misstatement resulting from fraud, non-compliance with laws and regulations, or other irregularities is considered to be low, and the audit approach was appropriately planned so as to address this risk.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our audit report.

MARK POOLEY (Senior Statutory Auditor)
For and on behalf of
Burnside Chartered Accountants
Chartered Accountants and Statutory Auditor
61 Queen Square
Bristol BS1 4JZ

Date: 16/12/2022

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total funds 2022 £	Total funds 2021 £
INCOME					
Income from voluntary income:					
Donations	5	5,842	-	**5,842**	1,599
Income from investments:					
Sales		-	-	**-**	-
Deposit interest		24	-	**24**	12
Income from charitable activities:					
Grants and contracts	4	25,500	1,355,608	**1,381,108**	1,734,162
Income from CIC		33,381	-	**33,381**	16,704
Hire of facilities	6	2,660	-	**2,660**	-
Code subscriptions	6	2,400	-	**2,400**	2,950
Fees earned	6	48,615	-	**48,615**	44,021
Training and conferences	6	16,280	-	**16,280**	11,033
Miscellaneous income	6	5,184	4,500	**9,684**	4,856
TOTAL INCOME		**139,885**	**1,360,108**	**1,499,993**	1,815,337
EXPENDITURE					
Costs of raising funds		15,216	-	**15,216**	**21,000**
Charitable activities		123,278	1,236,433	**1,359,711**	1,697,176
TOTAL EXPENDITURE	7	**138,494**	**1,236,433**	**1,374,927**	1,718,176
Net income/(expenditure)		1,391	123,675	**125,066**	97,161
Transfers between funds	14	12,193	(12,193)	-	-
Fund balances brought forward 1 April 2021	15	**381,579**	**68,140**	**449,719**	352,558
FUND BALANCES CARRIED FORWARD 31 MARCH 2022	15, 16	**395,163**	**179,622**	**574,785**	449,719

All of the activities are classed as continuing. There are no other reported gains or losses during the year.

BALANCE SHEETS
AT 31 MARCH 2022

	Notes	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
FIXED ASSETS					
Tangible fixed assets	9	170,570	170,743	170,570	170,743
CURRENT ASSETS					
Debtors	11	469,358	319,824	475,826	317,374
Cash at bank and in hand		111,537	162,281	102,360	157,179
		580,895	**482,105**	**578,186**	**474,553**
CREDITORS: Amounts falling due within one year	12	(176,680)	(203,129)	(174,024)	(195,654)
NET CURRENT ASSETS		404,215	278,976	404,162	278,899
NET ASSETS		**574,785**	**449,719**	**574,732**	**449,642**
FUNDS:					
Unrestricted					
General Funds	14	110,615	107,485	110,561	107,408
Designated Funds		284,548	274,094	284,548	274,094
Restricted	13	179,622	68,140	179,623	68,140
		574,785	**449,719**	**574,732**	**449,642**

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

These financial statements were approved by the directors and authorised for issue on 14 December 2022, and are signed on their behalf by:

Sally Partridge
(Chair of Trustees]

The notes on pages 21 to 36 form part of these financial statements. [Company no: 02011023]

CONSOLIDATED CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2022

	Note	Total funds 2022 £	Total funds 2021 £
Cash (used in)/provided from operating activities		(37,469)	137,701
Cash flows from investing activities:			
Interest		24	12
Purchase of fixed assets		(13,300)	(13,925)
(Decrease) in cash and cash equivalents		(50,745)	123,788
Cash and cash equivalents at beginning of year		162,281	38,493
Cash and cash equivalents at end of year		111,536	162,281

RECONCILIATION OF NET (EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

		£	£
Net income for the reporting period (as per the statement of financial activities)		125,066	97,161
Adjustments for:			
Depreciation charges	9	13,472	9,041
(Increase)/decrease in debtors	11	(149,534)	(46,198)
(Decrease) in creditors	12	(26,449)	77,709
Interest		(24)	(12)
Net cash (used in)/provided from operating activities		(37,469)	137,701

1. GENERAL INFORMATION

The company is a private company limited by guarantee, registered in England and Wales. The address of the registered office is The Greenhouse, Hereford Street, Bristol BS3 4NA.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. ACCOUNTING POLICIES

(a) Accounting Convention

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with Charity Commission Statement of Recommended Practice – Accounting and Reporting by Charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standards applicable in the UK and the Republic of Ireland (effective 1 January 2015).

The Statement of Financial Activities (SOFA) and Balance Sheet consolidate the financial statements of the charity and its subsidiary undertakings. The results of the subsidiary are consolidated on a line by line basis. The exemption under s408 Companies Act 2006 has been taken not to include the parent charity SOFA alone.

(b) Going Concern

The trustees have considered the 12-month period from the date of approval of the financial statements.

Based on budget forecasts for the years ended 31 March 2023 and 31 March 2024 and the cashflow forecast for the next 12 months, the trustees consider the charitable company to be a going concern and the accounts have been prepared on this basis.

(c) Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

(d) Incoming resources

Donations, grants and sponsorship

Income from donations, grants and sponsorship, including capital grants, is included in incoming resources when these are receivable, except as follows:

- when donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods
- when donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.

When donors specify that donations and grants, including capital grants, are for particular

restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

Interest receivable

Interest is included when receivable by the charity.

(e) Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff on those activities.

Resources expended are allocated to the particular activity where the cost relates directly to that activity. Support costs have been allocated on the basis of staff costs as a reasonable basis for time spent on activities.

(f) Tangible fixed assets

The cost of tangible fixed assets is written-off by equal annual instalments over their expected useful lives as follows:

Plant and equipment	15% per annum on the reducing balance basis
Office equipment	30% per annum on a reducing balance basis
Long leasehold	over 60 years
Building	over 60 years

A de-minimis limit of £1,000 is applied under which fixed assets are not capitalised.

(g) Funds accounting

Funds held by the charity are:

Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds - these are part of the unrestricted funds which trustees have earmarked for a particular project or use, without restricting or committing the funds legally. The designation may be cancelled by the trustees if they later decide that the charity should not proceed or continue with the use or project for which the funds were designated.

The designated funds in the accounts at 31 March 2022 relate to the leasehold property at Hereford Street, Bristol, and to organisational development work that needs to continue.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

(h) Fixed assets investments

Investment in subsidiary is stated at cost.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 (continued)

	Unrestricted funds £	Restricted funds £	**Total Funds 2022 £**	Total Funds 2021 £
4 GRANTS				
Welsh Govt: Resilient Green Space	-	388,330	**388,330**	-
Welsh Govt: Controlled Environment Agriculture	-	190,630	**190,630**	480,899
Natural England – Growing Care Farming	-	225,999	**225,999**	372,764
Welsh Govt - Orchards for Wales	-	-	**-**	226,184
Welsh Govt - All Things Allotments	-	-	**-**	132,725
Big Lottery Fund – Northern Ireland	-	99,346	**99,346**	119,285
Welsh Government – Wales CLAS	-	98,075	**98,075**	77,309
Esmee Fairbairn Foundation	25,500	-	**25,500**	54,000
City Bridge Trust	-	69,890	**69,890**	46,213
Scottish Govt - Food and Drink	-	37,000	**37,000**	37,000
HMRC: Coronavirus Job Retention Scheme	-	13,493	**13,493**	28,264
Bristol City Council - Coronavirus grant	-	-	**-**	25,000
Hilden Trust	-	30,000	**30,000**	-
Welsh Govt.: Food Hubs	-	28,043	**28,043**	-
Cardiff and Vale University Local Health Board	-	47,920	**47,920**	25,000
European Social Fund: Gardeniser Hub	-	4,556	**4,556**	22,807
Keep Wales Tidy	-	23,450	**23,450**	22,050
London LDC	-	23,360	**23,360**	-
National Lottery: Awards for All England	-	-	**-**	9,500
European Social Fund: Gardeniser Pro	-	-	**-**	8,079
National Lottery Community Fund: Edible Cardiff	-	30,783	**30,783**	7,602
Necessity (SHED)		10,000	**10,000**	7,000
Urban Agriculture Consortium	-	-	**-**	7,000
European Social Fund: Gardeniser Plus	-	4,983	**4,983**	5,244
European Social Fund: Learning Bubbles	-	14,234	**14,234**	-
European Social Fund: UGAIN	-	-	**-**	4,472
Community Foundation	-	8,337	**8,337**	-
Green Grants (Nottingham)	-	4,480	**4,480**	-
National Lottery: Awards for All Scotland	-	-	**-**	4,288
Innovate: FEW-Meter	-	-	**-**	4,148
Moondance Foundation	-	-	**-**	3,400
Other small grants	-	2,700	**2,700**	3,929
	25,500	**1,355,608**	**1,381,108**	1,734,162
5 DONATIONS				
Donations - general	5,842	-	**5,842**	1,599
6 OTHER TRADING ACTIVITIES				
Code of Practice fees	2,400	-	**2,400**	2,950
Consultancy fees	48,615	-	**48,615**	44,021
Event fees	16,280	-	**16,280**	11,033
Hire of facilities	2,660	-	**2,660**	-
Other Income	5,184	4,500	**9,684**	4,853
	74,040	**4,500**	**79,639**	59,604

7. TOTAL RESOURCES EXPENDED

	Direct staff costs	Project costs	Other direct costs	Support costs	**Total 2022**	Total 2021 £
Programmes						
UK-wide	62,347	38,223	20,140	7,940	**128,650**	60,300
England	169,147	45,212	46,334	66,022	**326,715**	425,091
Scotland	23,193	1,790	4,159	8,703	**37,845**	59,321
Wales	225,273	326,488	70,182	78,869	**700,812**	1,013,013
Northern Ireland	88,527	13,206	16,712	32,972	**151,417**	133,291
Governance	-	-	12,706	-	**12,706**	6,790
Fundraising	16,566	-	216	-	**16,782**	20,370
	585,053	**424,919**	**170,449**	**194,506**	**1,374,927**	1,015,330

Support costs include:	**2022**	2021
	£	£
Salary costs	144,248	134,569
Other staff costs	4,093	818
Office costs, including rent	32,692	25,706
Depreciation	13,473	9,041
	194,506	170,134

Support costs have been allocated on the basis of full-time equivalent staff as a reasonable basis for time spent on activities.

	Unrestricted funds	Restricted funds	**2022 £**	2021 £
Programme focus:				
UK-wide	46,854	81,796	**128,650**	60,300
England	4,368	322,347	**326,715**	425,091
Scotland	3,672	34,173	**37,845**	59,321
Wales	23,402	677,410	**700,812**	1,013,013
Northern Ireland	30,710	120,707	**151,417**	133,291
Governance	12,706	-	**12,706**	6,790
Fundraising	16,782	-	**16,782**	20,370
	138,495	**1,236,433**	**1,374,927**	1,718,176

8. STAFF COSTS AND TRUSTEES' REMUNERATION

	2022	2021
	£	£
Wages and salaries	645,090	596,069
Social security costs	53,471	48,834
Pension costs	30,740	27,658
	729,301	672,561
Contractors / freelance	32,991	52,420
Other (recruitment/training)	2,702	2,438
	35,693	54,858

No employee earned in excess of £60,000 per annum.

The Key Management Personnel of the charity consists of the Senior Management Team as listed in the Reference and Administration Section on page 15. The total value of employee benefits (salary and employer's pension contributions) paid to key management personnel in this year was £101,481 (2021: £101,509).

The average number of employees analysed by programme was:	**2022**	2021
	No.	No.
UK-wide programmes	**0.6**	1.0
England	**5.0**	5.3
Scotland	**0.7**	1.2
Wales	**6.0**	5.1
Northern Ireland	**2.5**	2.3
Management and administration including fundraising	**5.0**	4.3
	19.8	19.2

	2021	2021
	£	£
Trustees remuneration and expenses	**-**	31

The trustees received no remuneration in the year, except for approved reimbursed travel, subsistence and accommodation costs relating to Board meetings.

9. TANGIBLE ASSETS – GROUP AND COMPANY

	Equipment	Furniture Fittings	Leasehold Property	Leasehold Land	TOTAL
		£	£	£	
COST					
At 1 April 2021	61,368	7,246	181,758	15,000	265,372
Costs in the year	13,300	-	-	-	13,300
At 31 March 2022	74,668	7,246	181,758	15,000	278,672
DEPRECIATION					
At 1 April 2021	50,592	7,246	30,291	6,500	94,629
Charge for the year	10,194	-	3,029	250	13,473
At 31 March 2022	60,786	7,246	33,320	6,750	108,102
NET BOOK VALUE					
At 31 March 2022	**13,882**	**-**	**148,438**	**8,250**	**170,570**
At 31 March 2021	10,776	-	151,467	8,500	170,743

All fixed assets are held for direct charitable purposes. The leasehold property and leasehold land fund reflect the net book value of these items.

10. INVESTMENTS – GROUP AND COMPANY

	Group		Charity	
	2022	2021	**2022**	2021
	£	£	**£**	£
Investment in subsidiary – shares at cost	-	-	**1**	1
	-	-	**1**	1

Subsidiary company

Social Farms and Gardens owns the whole of the issued share capital of Cultivating Communities, a community interest company registered in England and Wales. Its principal activities are to carry out activities which benefit the community and to act as a trading subsidiary for SFG. The results of the subsidiary are consolidated in these financial statements. Further details are disclosed in note 18.

11. DEBTORS

	Group		Charity	
	2022	2021	**2022**	2021
	£	£	**£**	£
Trade debtors	80,019	34,136	**55,270**	27,686
Sundry debtors and prepayments	5,775	-	**5,775**	-
Grants receivable	383,564	285,688	**396,464**	285,688
Due from subsidiary undertaking	-	-	**18,317**	4,000
	469,358	319,824	**475,826**	317,374

Grants receivable refer to grants for 2021-22 not yet paid at the end of the financial year:

Natural England: Growing Care Farming	**68,666**	169,018
Welsh Government: CEA	**106,000**	61,036
Welsh Government: Resilient Green Spaces	**154,304**	-
Welsh Government: Food Hubs	**28,043**	-
European Social Fund: Gardeniser Hub	**4,556**	-
European Social Fund: Learning Bubbles	**3,268**	-
Esmee Fairbairn Foundation	**-**	32,000
Cardiff and Vale University Local Health Board	**-**	12,500
Innovate: FEW-Meter	**1,727**	4,823
Scottish Government: Food and Drink	**17,000**	3,700
Cultivating Communities	**12,900**	-
Greenmount College	**-**	1,700
HMRC: Coronavirus Job Retention Scheme	**-**	911
	396,464	285,688

12. CREDITORS

	Group	Group	Charity	Charity
	2022	2021	2022	2021
	£	£	£	£
Amounts falling due within one year:				
Trade creditors	45,210	114,886	40,911	114,086
VAT	3,452	6,020	5,094	7,693
Social security and other taxes	21,185	19,378	21,185	19,378
Accruals	75,988	7,807	75,989	6,559
Deferred income	-	37,157	-	30,057
Grants held on behalf of others	30,845	17,881	30,845	17,881
	176,680	203,129	174,024	203,129

Deferred income refers to income for 2022-23 received in 2021-22:

Big Lottery Fund: Digging Deeper	**8,346**	8,144
City Bridge Trust: London	**14,772**	14,312
National Lottery Comm Fund: Edible Cardiff	**7,727**	7,601
Invoiced in advance	**-**	7,100
	30,845	37,157

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 (continued)

13. RESTRICTED FUNDS

	Balance 1 April 2021	Incoming Resources	Outgoing Resources	Balance Transfers	**Balance 31 March 2022**
	£	£	£	£	**£**
Restricted funds					
UK-wide					
Hilden Trust	-	30,000	(30,000)	-	-
European Social Fund: Gardeniser Hub	15,755	4,556	(17,911)	-	2,400
European Social Fund: Gardeniser Plus	4.744	4,983	(5,480)	-	4,247
European Social Fund: Learning Bubbles	-	14,234	(13,413)	-	822
Seedbed Trust: Gardens of Sanctuary	5,381	-	(1,500)	-	3,881
HMRC: Coronavirus Job Retention Scheme	-	13,493	(13,493)	-	-
England					
Natural England: Growing Care Farming	-	225,999	(224,913)	(1,086)	-
City Bridge Trust	7,289	69,890	(66,460)	-	10,719
National Lottery Community Fund: Awards for All England	2,764	-	(2,764)	-	-
Green Grants (Nottingham)	-	4,480	(350)	-	4,130
Innovate: FEW-Meter	754	-	-	-	754
London LDC	-	23,360	(23,360)	-	-
Clifton Garden Society	-	4,500	(4,500)	-	-
Scotland					
Scottish Govt: Food and Drink	-	37,000	(32,673)	-	4,327
Urban Agriculture Consortium	4,000	-	(1,500)	-	2,500
Pockets and Prospects	1,500	-	-	-	1,500
Wales					
Welsh Government: Controlled Environment Agriculture	-	190,630	(118,900)	-	71,730
Welsh Government: Resilient Green Spaces	-	388,330	(378,365)	(7,078)	2,887
Welsh Government: Food Hubs	-	28,043	(28,043)	-	-
Welsh Government: Community Land Advisory Service	-	98,075	(96,935)	(1,140)	-
Food Sense	5,000	47,920	(9,412)	-	43,508
Keep Wales Tidy	-	23,450	(23,450)	-	-
National Lottery Community Fund: Edible Cardiff	7,250	30,783	(22,305)	-	15,728
Northern Ireland					
National Lottery Community Fund: Digging Deeper	4,801	99,346	(103,057)	-	1,090
National Lottery Community Fund: Lockdown support	2,244	-	(2,244)	-	-
Necessity (SHED): Seed Swap	2,551	10,000	(5,190)	-	7,362
Greenmount College	591	-	(591)	-	-

Urban Agriculture Consortium	3,000	-	(1,251)	(1,749)	-
Community Foundation: Cross Border Co-operation	-	8,337	(6,815)	-	1,522
Small grants	-	2,700	(1,560)	(1,140)	-
Managed projects					
Manchester Green Alliance	516	-	-	-	516
Total restricted funds	**68,140**	**1,360,108**	**(1,236,433)**	**(12,193)**	**179,622**

Restricted Funds

European Social Fund: Gardeniser Hub – a two-year project to develop 'Train the Trainer' course to create a pool of experts who can train Gardenisers across Europe.

European Social Fund: Gardeniser Pro - a skills-sharing project to develop and promote garden facilitator training, to help the development of community gardens across Europe.

European Social Fund: Gardeniser Plus – additional support to expand the Gardeniser programme**.**

Seedbed Trust: Gardens of Sanctuary - funding to enable community gardens to support refugees and asylum seekers.

HMRC: Coronavirus Job Retention Scheme – funding to sustain staff roles at risk due to reduced income generation due to the pandemic.

Natural England: Growing Care Farming - a three-year programme to increase capacity within the care farming sector across England.

City Bridge Trust: Gardens and Farms for a Sustainable Future - a two-year project extension to develop skills and resilience in city farms and community gardens across London. City Bridge Trust also gave a Covid grant to bridge the service.

Innovate: FEW-Meter - a European-funded project working with community gardens and city farms to measure their use of resources.

Clifton Garden Society – a small grants scheme for community projects in Bristol.

Scottish Government: Food, Drink and Trade - a project to increase skills and knowledge to help set up and sustain community growing projects across Scotland.

National Lottery Community Fund: Awards for All Scotland– funding to deliver Covid-related advice and guidance in Scotland.

Urban Agriculture Consortium - a grant to explore opportunities in urban agriculture in Scotland.

Welsh Government: Controlled Environment Agriculture - funding to deliver a pilot scheme in community settings.

Welsh Government: Orchards for Wales – funding to distribute equipment and materials to develop community managed orchards across Wales.

Welsh Government: All Things Allotments - funding to distribute grants to develop community allotment sites across Wales

Welsh Government: Community Land Advisory Service - an initiative to provide advice on community land management and to highlight the importance of quality green spaces across Wales.

Cardiff and Vale University Local Health Board - funding to distribute horticulture grants in deprived localities in Wales.

Keep Wales Tidy - funding to deliver training for gardens which were awarded funding as part of the Local Places for Nature grants programme.

National Lottery Community Fund: Edible Cardiff - a three-year programme of to develop the community growing network in and around Cardiff.

National Lottery Community Fund: Digging Deeper - a five-year programme to continue developing networking and support among community growing groups in Northern Ireland.

Big Lottery Fund NI: Covid support – additional funding to support groups during lockdown.

Necessity (SHED): Seed Swap – funding to trial a seed saving and exchange programme in the north west.

Necessity (SHED): Lockdown Gardening - funding for a lockdown gardening project in Northern Ireland.

Greenmount College - a grant to fund fruit trees for groups in Northern Ireland.

Urban Agriculture Consortium - a grant to explore opportunities in urban agriculture in Northern Ireland.

Manchester Green Alliance - funds held for work in Manchester.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 (continued)

RESTRICTED FUNDS – PREVIOUS YEAR

	Balance 1 April 2020	Incoming Resources	Outgoing Resources	Balance Transfers	**Balance 31 March 2021**
	£	£	£	£	**£**
Restricted funds					
UK-wide					
European Social Fund: Gardeniser Hub		22,807	(7,052)	-	15,755
European Social Fund: Gardeniser Pro	1,306	8,079	(9,385)	-	-
European Social Fund: Gardeniser Plus		5,244	(500)	-	4,744
European Social Fund: UGAIN	6,331	4,472	(10,803)	-	-
Dementia Adventure	2,299	1,197	(3,496)	-	-
Seedbed Trust: Gardens of Sanctuary	9,230		(3,849)	-	5,381
HMRC: Coronavirus Job Retention Scheme	-	28,264	(28,264)	-	-
England					
Natural England: Growing Care Farming	-	372,764	(366,950)	(5,814)	-
City Bridge Trust	3,638	37,213	(31,282)	(2,280)	7,289
National Lottery Community Fund: Awards for All England	-	9,500	(6,736)	-	2,764
City Bridge Trust: Lockdown support		9,000	(9,000)		-
Innovate: FEW-Meter	-	4,147	(3,393)	-	754
Nottingham City Homes: Just Grow	746		(746)	-	-
Scotland					
Scottish Govt: Food and Drink	-	37,000	(37,000)	-	-
National Lottery Community Fund: Awards for All Scotland	-	4,288	(4,288)	-	-
Corra Foundation	-	2,000	(2,000)	-	-
Urban Agriculture Consortium	-	4,000	-	-	4,000
Pockets and Prospects	-	1,500	-	-	1,500
Scottish Community Alliance	903		(903)	-	-
European Social Fund: Scottish Innovation Fund	-	(3,294)		3,294	-
Wales					
Welsh Government: Controlled Environment Agriculture	-	480,899	(480,899)	-	-
Welsh Government: Orchards for Wales	-	226,184	(226,184)	-	-
Welsh Government: All Things Allotments	-	132,725	(130,446)	(2,279)	-
Welsh Government: Community Land Advisory Service	-	77,309	(77,309)	-	-
Cardiff and Vale University Local Health Board: Horticulture grants	-	25,000	(20,000)	-	5,000
Keep Wales Tidy	-	22,050	(22,050)	-	-
National Lottery Community Fund: Edible Cardiff	-	7,602	(352)	-	7,250

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 (continued)

Moondance Foundation: Lockdown project	-	3,400	(3,400)	-	-
Mantell Gwynedd: Lockdown gardening	-	1,700	(1,700)	-	-
Welsh Government: Tyfu Fyny	-	(1,873)		1,873	-
Northern Ireland					
National Lottery Community Fund: Digging Deeper	3,824	97,238	(96,261)	-	4,801
National Lottery Community Fund: Lockdown support	-	22,047	(19,803)	-	2,244
Necessity (SHED): Seed Swap	-	5,000	(2,449)	-	2,551
Necessity (SHED): Lockdown Gardening	-	2,000	(2,000)	-	-
Greenmount College		1,700	(1,109)	-	591
Urban Agriculture Consortium	-	3,000	-	-	3,000
Managed projects					
Manchester Green Alliance	516	-	-	-	516
Total restricted funds	**28,793**	**1,654,162**	**(1,609,609)**	**(5,206)**	**68,140**

14. UNRESTRICTED FUNDS - GROUP

	Balance 1st April 2021	Incoming Resources	Outgoing Resources	Balance Transfers	**Balance 31st March 2022**
	£	£	£	£	**£**
Unrestricted funds					
Designated funds					
Organisational development	83,621	25,500	(57,679)	8,000	59,442
Quality Mark development	-	-	-	14,000	14,000
Nature's Path competition	7,475	2,725	(10,200)	-	-
England	-	-	-	5,290	5,290
Wales	7,673	18,507	(19,156)	10,108	17,132
Scotland	2,482	1,487	(334)	-	3,636
Northern Ireland	2,100	-	-	12,379	14,479
Equipment Fund	10,776	-	-	3,106	13,882
Leasehold Property Fund	151,467	-	-	(3,029)	148,438
Leasehold Land Fund	8,500	-	-	(250)	8,250
	274,094	**48,219**	**(87,368)**	**49,604**	**284,548**
General funds	107,486	91,666	(51,126)	(37,411)	**110,615**
Total unrestricted funds	**381,580**	**139,885**	**(138,494)**	**12,193**	**395,163**

Designated Funds

Organisational development: income designated by the Trustees to support the development of the organisation.

Nature's Path competition: income designated for a competition to fund a well-being garden on a member site.

Wales: income designated to continue delivery of key project work.

Northern Ireland: generated income designated to continue delivery of key work areas**.**

Scotland: generated income designated to continue delivery of specific work**.**

Equipment Fund: this balance reflects the net book value of laptops purchased in the year.

Leasehold Property Fund and Land Fund: these balances reflect the net book value of these items.

Quality Mark development: income designated for the charity to obtain the Quality Mark.

UNRESTRICTED FUNDS – GROUP PREVIOUS YEAR

	Balance 1st April 2020	Incoming Resources	Outgoing Resources	Balance Transfers	**Balance 31st March 2021**
	£	£	£	£	**£**
Unrestricted funds					
Designated funds					
Organisational development	56,516	54,000	(55,595)	28,700	83,621
Nature's Path competition	-	7,475	-	-	7,475
Wales	-	26,072	(21,899)	3,500	7,673
Scotland	-	8,674	(6,192)	-	2,482
Northern Ireland	-	2,400	(300)	-	2,100
Equipment Fund	2,613	-	-	8,163	10,776
Leasehold Property Fund	154,496	-	-	(3,029)	151,467
Leasehold Land Fund	8,750	-	-	(250)	8,500
	222,375	**98,621**	**(83,986)**	**37,084**	**274,094**
General funds	101,390	62,553	(24,580)	(31,878)	**107,485**
Total unrestricted funds	**323,765**	**161,174**	**(108,566)**	**5,206**	**381,579**

15. ANALYSIS OF NET ASSETS - GROUP

	General Funds	Designated Funds	Restricted Funds	**Total**
	£	£	£	£
Tangible fixed assets	-	170,570	-	**170,570**
Current assets	287,294	113,978	179,623	**580,895**
Current liabilities	(176,680)	-	-	**(176,680)**
Net assets at 31st March 2022	**110,614**	**284,548**	**179,623**	**547,785**

16. ANALYSIS OF NET ASSETS - CHARITY

	General Funds	Designated Funds	Restricted Funds	**Total**
	£	£	£	£
Tangible fixed assets	-	170,570	-	**170,570**
Current assets	284,585	113,978	179,623	**578,186**
Current liabilities	(174,024)	-	-	**(174,024)**
Net assets at 31st March 2021	**110,561**	**284,548**	**179,623**	**574,732**

17. AUDITORS REMUNERATION

Auditors' remuneration is as follows:	**2022**	2021
	£	£
Auditors remuneration	5,280	5,946
Other services - subsidiary	920	800

18. SUBSIDIARY COMPANY

Social Farms and Gardens owns the whole of the issued share capital of Cultivating Communities, a community interest company registered in England and Wales (company number 07292005), which provides consultancy services. All activities have been consolidated on a line by line basis in the Statement of Financial Activities. The taxable profit is gifted to Social Farms and Gardens. A summary of the results of the subsidiary is shown on the following page.

Cultivating Communities CIC

	2022	2021
	£	£
Turnover		
Fees and contracts	56,741	16,702
Bank interest	-	-
	56,741	16,702
Administrative expenses		
Rent, rates, office costs	295	268
Staff and consultants	27,696	9,454
Management fee paid to the charity	1,000	1,000
Travel	59	72
Events and projects	13,895	1,157
Accountancy	920	800
Distribution to parent undertaking	12,900	4,000
	56,765	**16,751**
The aggregate of the assets, liabilities and funds was:		
Assets	32,514	23,584
Liabilities	(32,463)	(23,509)
Funds	**51**	**75**

19. RELATED PARTIES

The company is the ultimate controlling party of its subsidiary Cultivating Communities, a community interest company limited by guarantee, which forms the trading arm for the charity. One of the charity's Trustees serve on the Board of Directors of the trading company.

During the year the Social Farms and Gardens received a management fee of £1,000 (2021 - £1,000) and £14,860 (2021 - £nil) in respect of recharged costs of from its trading subsidiary, Cultivating Communities CIC. The charity was owed £12,900 as a grant by Cultivating Communities CIC as at 31 March 2022 (31 March 2021: £4,000). These transactions were eliminated on consolidation in the group financial statements.

20. COMPARATIVE SOFA

	Unrestricted Funds £	Restricted Funds £	Total funds 2021 £
INCOME			
Income from voluntary income:			
Donations	1,599	-	**1,599**
Income from investments:			
Sales	-	-	**-**
Deposit interest	12	-	**12**
Income from charitable activities:			
Grants and contracts	80,000	1,654,162	**1,734,162**
Income from CIC	16,704	-	**16,704**
Hire of facilities	-	-	-
Code subscriptions	2,950	-	**2,950**
Fees earned	44,021	-	**44,021**
Training and conferences	11,033	-	**11,033**
Miscellaneous income	4,856	-	**4,856**
TOTAL INCOME	**161,175**	**1,654,162**	**1,815,337**
EXPENDITURE			
Costs of raising funds	21,000	-	**21,000**
Charitable activities	87,567	1,609,609	**1,697,176**
TOTAL EXPENDITURE	**108,567**	**1,609,609**	**1,718,176**
Net income/(expenditure)	52,608	44,553	**97,161**

SOCIAL FARMS AND GARDENS

England & Wales - Charity number 294494

Accounts

Social Farms and Gardens
Consolidated Financial Statements
for the year ended

31 March 2021

Charity Commission number:	294494
Office of the Scottish Charity Register number:	SC039440
Company number (registered in England and Wales):	02011023

REPORT AND CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

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Chair's introduction

Social Farms & Gardens is a charity supporting communities across the UK to farm, garden and grow together. We have over 2,000 members unified by one vision – the use of nature-based activities as a catalyst to transform the lives of people and the communities in which they live.

We work to improve the health and wellbeing of individuals, communities, and the environment through nature-based activities. We are proud to support thousands of grass root organisations from small fruit and veg plots on urban housing estates to large-scale rural care farms, transforming lives and connecting people. SF&G provides a powerful voice for the thousands of farmers, gardeners and growers whose vision improves the lives of millions of people.

2020-21 was a year defined by the Covid-19 pandemic. Our focus has been on supporting our members in their work in their communities. We have delivered activities with the aim of increasing support and communication, keeping people informed, and helping to reduce isolation.

We were awarded Covid-related funding to deliver support, including a series of 'lockdown gardening' projects as local organisations were unable to provide their usual services. Existing programmes were adapted and revised to enable us to continue to provide advice and guidance, events and activities remotely: training courses, webinars and network meetings have been delivered online, engaging a wide audience across the UK. A greater presence on social media platforms increased engagement from both members and non-members.

Our training provision has been expanded over this year and a blended learning approach to courses such as Gardeniser, Growing Teachers and Care Farming has been well received. We are exploring opportunities to deliver other training courses to support our sector. The development of a new 'Train the Trainer' Gardeniser course will enable SF&G to create a pool of trainers across the UK.

Ongoing projects continued to provide valuable support during the pandemic. Growing Care Farming activity in England moved online and accelerated, with themed webinars and networking events greatly increased over the year to support members offering green care services. In London, we continued to support organisations to work more closely together and to learn from each other.

Growing Resilience in Northern Ireland delivered its work throughout the pandemic, mainly online, with small initiatives proving to be successful in engaging local people in community growing, gardening and green beneficial activity. Advice and guidance from the Scotland team supported groups to continue to deliver services in a Covid-secure way.

In Wales the Community Land Advisory Service provided advice around community land management. Other innovative schemes have given direct support to member groups: SF&G managed two programmes to distribute grants and resources to develop community managed orchards, allotment sites and farms and gardens across Wales. We also ran a pilot scheme of Controlled Environment Agriculture installations at several member projects to determine how this type of agriculture may benefit local communities.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021 (continued)

Board meetings have increased in number and taken place virtually. The necessary changes to our delivery, and that of members, has also brought about longer-term changes and an appreciation of how things can be done differently. Going forward, our annual AGM will be both physical and virtual, following a significant increase in member attendance at the January 2021 meeting due to being able to attend virtually.

We are grateful for how our staff have adapted to the challenges of the new ways of working, and would like to thank each member of the team - the Director, head office staff, country and project staff – for their valuable contribution to the charity's achievements during this challenging year.

Paul Savident

Chair

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021 (continued)

The Trustee Board presents its report and consolidated financial statements for the year ended 31st March 2021.

The consolidated financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statement and comply with the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

The company has taken advantage of the exemption to not have to prepare a strategic report in accordance with "The Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013".

The Charity and Company's objects are specifically restricted to the following to:

- promoting the development of the community at large without discrimination by bringing together statutory authorities, voluntary organisations and the general public in a common effort to advance education and to provide facilities for recreation and other leisure time occupation, with the object of improving the quality of life of the public at large, including children, young people, socially excluded people, elderly people, disabled people and otherwise disadvantaged people.
- advancing the education of the public at large in horticulture, agriculture, conservation, protection and improvement of the physical and natural environment, the reduction, re-use and recycling of resources, the use of renewable resources, respect for the environment, sustainable development, animal welfare, community cohesion, citizenship, life skills, the promotion of equality and other related subjects, the methods and benefits of social farming and gardening and other related subjects.
- providing education and training for persons who have need of such facilities, including children, young people, socially excluded people, elderly people, disabled people and otherwise disadvantaged people, so as to prepare them for any trade, occupation or service and thereby advance them in life or enable them to earn their own livelihood.
- advancing education in the care and consideration of all animals, so that the public will learn greater awareness of and appreciation for such animals.
- providing relief by way of therapeutic and recreational activities and facilities, including through, (but not limited to) social farming and gardening, to persons who have need of such facilities, including disabled people and otherwise disadvantaged people with the aim of improving health and wellbeing.

Review of activities 2020-21

The activities review is set out under the four key areas of focus in the business plan:

- Advice & support
- Training
- Advocacy
- Quality assurance

The year has been shaped by the challenges posed by the Coronavirus pandemic and the impact has been felt across the organisation. Staff have worked from home in line with government guidance, and activities have been delivered remotely or adapted to make them Covid secure. As well as providing challenges, lockdown forced us to find new ways of working.

To support members through the uncertainty in the early part of the pandemic, SF&G created a Covid-19 section on the website, with useful advice including a checklist to aid reopening and to help projects work out how to safely deliver their activities, and links to relevant public health guidance for the four countries. The website has been kept updated throughout the pandemic.

In direct response to lockdown across the UK, under the theme of 'growing in communities', rather than 'community growing', SF&G launched the #GrowingTogether campaign to encourage members and their families to grow at home.

Funding was secured to support members and groups in lockdown gardening projects. In Wales, our Growing Hope project, delivered in partnership with members, distributed 1000 growing kits across Cardiff with funding from Community Foundation Wales and Food for Life Get Togethers. Tyfy Adra (Home Growing) was our project responding to Covid in North Wales, create and distribute home growing packs to around 600 households around Gwynedd. In Northern Ireland, National Lottery funding enabled a lockdown gardening project, distributing organic vegetable seeds and growing packs to local community growing groups representing over 2,000 households.

A member impact survey was carried out to identify issues faced by members as a result of the pandemic. This helped us to develop a series of webinars, online training courses, and meetings with the aim of increasing support and communication within the sector, keeping people informed, and helping to reduce isolation.

We have taken advantage of the opportunities that online delivery can bring: reducing costs, and increasing accessibility for participants who have time and travel constraints, as well as breaking down geographical barriers and linking our members in all four countries of the UK.

Expert advice & support to help communities to grow in sustainable ways

Membership continues to grow rapidly, and we now have over 2,000 member groups, representing an increase of more than 20% over the financial year. As of March 2021 we had 1,214 members in England (not including London), 185 in London, 228 in Wales, 295 in Scotland and 103 in Northern Ireland.

Membership remains free, and we continue to offer a range of benefits and build relationships with new suppliers. McClarrons offers SF&G members bespoke insurance for their sites and have continued to develop new products and coverage in partnership with the organisation. Other benefits include discounts on materials such as Dobies seeds, and equipment such as polytunnels.

Our support over the year to members across the UK has been in the form of direct advice and guidance, webinars and networking opportunities. We have also channelled funding to member groups to support their delivery.

Information & guidance

Across all our projects and country teams, SF&G staff responded to enquiries from members and the public, signposting them to relevant resources and links to experts who could help with topics as diverse as community access to land, to setting up a care farm, to rehoming animals.

Our website remains a key resource for members to access up-to-date information and services. As well as the topical Covid-19 pages, the resource section offers guidance documents, examples of best practice and useful templates and checklists.

Our social media channels provide an immediate and dynamic way to promote the activities of the charity and our members. As well as our longstanding Twitter accounts, we introduced a new Facebook group to link members and encourage discussion and information sharing. We have recently also launched an Instagram presence.

SF&G teams produced monthly newsletters for members and others, covering a range of topics, such as upcoming events and training, promotion of member discounts, advice on supporting volunteers and staff, fundraising and income generation, accessing lease templates and more.

We delivered a series of online webinars to help members to stay informed and connected with each other, based on concerns identified in the Covid-19 survey. Topics included budgeting and funding bids, risk management and insurance, and access to land. Other webinars were run by funded projects, such as creative engagement on social media, using online programmes for outdoor education, and care farming for dementia.

Advice & support through funded projects

Sponsored by the company Magic Light, the charity has continued to support educating nature trails based on the Stick Man book on member sites across the country. Although many of these were closed during lockdown, four members created activity videos for World Book Day, available via our website for members looking for activity ideas with families and children.

The ESF-funded UGAIN project (Urban GArdens for the social INtegration of migrants) was completed, leaving an online platform and associated resources to support the role of farms and gardens in working with refugees and migrants across the UK.

Growing Care Farming, funded by the Department of Education through Natural England, has developed an online Knowledge Base to organise and promote care farming resources on our website. The project has produced three films, covering care farming for mental health and

wellbeing, care farming in social care and care farming in education. A collaboration with LEAF's Countryside Classroom has created a hub for care farming resources for education.

An interim Covid support grant from City Bridge Trust enabled the Gardens and Farms for a Sustainable Future project in London to continue to support groups during the early part of the pandemic. A further two-year programme was approved in the summer, with the aim of encouraging organisations to work more closely together and to learn from each other, allowing us to continue collaborating with the London Federation of City Farms & Community Gardens and other green spaces across London. A series of webinars focusing on resilience were delivered to support staff working in the sector, and an online information exchange day, Policy Hack, focused on the policies organisations need to have in place.

An Awards for All grant from the National Lottery Covid fund allowed staff to deliver support and guidance with a focus on the West Midlands.

The Welsh team continued to deliver their well-established programme of advice on community growing and community land management. Funded by the Welsh Government, CLAS Cymru (the Community Land Advisory Service) supported over 80 green space projects in Wales during the year, significantly increased from the previous year as the pandemic has encouraged communities to grow their own food and to take ownership of the spaces around them. In addition, a contract was secured with Lantra to deliver support on Community Supported Agriculture, as well as offer specific planning advice to commercial growers in Wales.

The Scottish Government Food & Drink Department funded SF&G to deliver its valuable enquiry service over the year. Funding from the National Lottery Awards for All enabled the team to consult with members and non-members alike from Orkney to the Scottish Borders to discuss issues faced during the pandemic and to find solutions, presented in the report 'Growing Back Stronger'. The Corra Foundation funded work with members and partners on ways to develop safer, open sites, with a focus on supporting communities dealing with challenges.

Under the Growing Resilience: Digging Deeper programme (a five-year programme funded by the National Lottery Community Fund) SF&G has delivered support to groups across several council areas in Northern Ireland. The team also ran a scheme to give advice and guidance to local authorities wanting to support community growing in their areas.

Building networks of members

SF&G facilitates members to support each other through formal and informal networks. We host the School Farms Network which now has over 120 members, and over 700 individuals engaging on the Facebook page. Plans progressed for the biannual conference on 'Growing People, Plants and Animals', to be held in July 2021. We have also started the Composting in the Community Network, which will operate in the same way as the School Farms Network.

Over the year, the Growing Care Farming project in England trialled informal online networking meetings to enable members to discuss issues and ideas. SF&G has since rolled this out more widely, facilitating an online monthly gathering for all members, with new members especially encouraged to attend.

In March we delivered an online conference 'Celebrating Care Farming: Adapting to Change'. The event saw the care farming and green care community come together virtually, with presentations from practitioners showcasing the innovative work that took place in the first year of the pandemic.

As part of its programme for members, the London team supported the annual London Harvest Festival which in 2020 was held online. As Covid restrictions ease, the team is organising in-person tours with a focus on sharing best practice, including visits to London city farms and Kew Gardens.

In Wales, funding was secured from the National Lottery for a three-year programme of support to Edible Cardiff, to develop the community growing network in and around the area. In Northern Ireland, networking meetings are held regularly for groups to support each other; these were carried out online during lockdown but moved outside as soon as the weather allowed.

Financial support to members

Some of our programmes have enabled us to channel resources directly to local communities. In London we have been supporting the creation of a new community garden and activities on an estate a stone's throw from the Olympic Park. With a grant from LLDC to complement contract work with Populo Living for Newham Borough Council, weekly gardening clubs and other activities began in February to connect community groups within the borough.

Programmes in Wales included the Orchards for Wales project, which funded almost 4,000 fruit and nut trees to community sites, along with other infrastructure items. Updated 'community orchard' literature was produced and circulated to groups to build this important resource.

The Welsh team managed two grant schemes to support community growing sites. The All Things Allotments project, funded by the Welsh Government, aimed to bring more land into use as allotments, and supported 15 sites with capital equipment and materials as well as training. The Small Edible Horticulture Grant, funded by Food Sense Wales, awarded funds to support five horticultural enterprises with equipment and materials, with the aim of increasing production in low-income areas. A small project called Edible Playgrounds funded tree planting training sessions with schools in Cardiff.

In the autumn of 2020, the team were awarded funding to deliver a pilot scheme for Controlled Environment Agriculture in a community setting. The project was funded by the by Welsh Government's Foundational Economy Scheme to explore the potential of local delivery at a scale that is impactful, replicable and delivers wider benefits. The pilot schemes are managed by community organisations, which understand the local issues and are connected to the dynamics of the local area.

The Scotland team continued to deliver contract work for Mayfield and Easthouses Development Trust, including direct delivery of garden development and design, orchard planting and activities such as Christmas wreaths, as well as organisational support.

Funded by National Lottery Covid funding, the autumn programme in Northern Ireland focused on Fruit Forests, an innovative scheme that funded a distributed fruit forest within 40 communities, consisting of a range of soft fruits and top fruit selected to fruit over a long period. The team also

ran a project trialling a seed saving and exchange programme in the north west, with funding from Necessity.

We have also worked with corporate sponsors to deliver competitions and manage schemes to award grants members. In collaboration with Copper Beech Play we ran an online photo competition, and as part of our partnership with Nature's Path, an exciting competition for members was launched in February, and saw Reading's Lavender Place Community Gardens winning a grant to create a 'Wellbeing Garden'.

Training programmes which enable communities to thrive and grow

Training is a core component of what we deliver at SF&G to support groups and organisations through each stage of their development. We offer a high standard of provision and during the year were awarded BAC (British Accreditation Council) recognition for the training we deliver.

Gardeniser ('Garden Organiser')

The Gardeniser Pro project, funded by the European Social Fund, finished in May 2020, and has left a legacy of an accredited programme to train 'gardenisers'. A further bid was approved to develop a 'Train the Trainer' Gardeniser course, which will enable us to extend the delivery of this valuable training by creating a pool of trainers across the UK.

In September we ran the first Gardeniser Pro online course, with participants from across the UK and from other countries in Europe. The 10-week course uses a blended learning approach, with live weekly training sessions, homework and an internship to give practical experience. A second course began in March 2021.

Growing Teachers

A new online training course, 'Growing Teachers', was launched in November. Using a similar learning format to Gardeniser, it aims to inspire, support and empower teachers and others to develop and run a school growing or farming project successfully and sustainably.

Green Care

The Growing Care Farming project produced a suite of training courses in partnership with Thrive; as the pandemic hit these were being launched as face-to-face courses, but were reformatted to make the courses suitable to deliver remotely.

'Principles of Care Farming' is an easy access resource providing a useful overview to care farming, working with service users, referrals and more about how care farming works. Online courses include 'Starting with Care Farming', designed for those interested in setting up a care farm and 'Developing Good Practice in Care Farming', a more detailed look at care farming, and developing good practice, for new and existing practitioners.

Three blended learning courses were delivered over the year:

- 'Care Farming and Mental Health', designed for those wanting to deliver care farming or green care services for people living with mental ill-health.

- 'Nurturing Young People with Anxiety and Depression' to how care farming can be provided to help meet the needs of young people with anxiety, depression and wider mental health support needs.
- 'Care Farming for Learning Disability and ASD' covering how to offer regular, structured services to people with a Learning Disability or Autism Spectrum Disorder.

Other themes

Other projects have integrated informal training courses into their delivery. In London, project staff delivered a series of training sessions exploring resilience, as part of their focus on capacity building.

In Wales, SF&G was commissioned to run training for gardens who were awarded funding as part of the Local Places for Nature grants programme run by Keep Wales Tidy. The All Things Allotments project also delivered a training package focusing on allotment site management for those groups who were awarded a grant.

Advocacy for recognition and opportunities for nature-based activities

We present a united voice for organisations and groups delivering nature-based activities, and influence policy makers to improve the health and wellbeing of individuals, communities and the environment.

State of the sector surveys

SF&G carries out regular surveys to learn about the concerns and priorities of members and to help develop the focus of future programmes. In April 2020 a member impact survey was carried out to identify issues raised by the Covid 19 pandemic; a follow up survey was done in January 2021. The Growing Care Farming Annual Survey was published in September 2020 to build a picture of the green care sector and to help inform the focus of our work.

A full survey of all members is planned for 2021-22 as they open up again.

Showcasing the sector

We use social media to share the stories of our member groups and to engage groups across the broad spectrum of activity. Unsurprisingly, over the past year there has been a significant increase in engagement.

The Growing Care Farming project has focused their messaging by monthly theme eg. December used the 12 days of Christmas to highlight that activities take place on care farms all year; January focused on mental health and wellbeing, linking into national mental health campaigns.

We also promote the Have a Grow Day to enable groups to showcase the services they deliver to their local communities. In 2020 this was only held in Wales, and was online due to lockdown restrictions, but groups and organisations across the UK were encouraged to get involved in 2021. In March 2021, the first City Farms Day was held, coordinated by SF&G for city farms to promote their work through events and local media coverage.

To highlight the best practice, excellence and innovation in member projects, SF&G runs awards ceremonies to recognise their work. The belated SF&G 40th Anniversary Awards took place as a virtual ceremony in March 2021. Almost 200 entries were judged by SF&G trustees, the sponsors and School Farms Network and eight winners were announced on the night. Categories included the Covid response hero, the best response to climate change, the best involvement of young people and the best use of social media, amongst others. We would like to thank McClarrons and the Royal Agriculture University for sponsoring this important event.

The second CLAS Awards ceremony (postponed but celebrated virtually) awarded a further 25 projects with Management Awards.

Working in partnership to strengthen the sector

We continue to actively participate in various UK-wide partnerships such as the Green Care Coalition, the National Outdoors for All Working Group, Access to Farms Partnership, Countryside Classroom, the School Farms Network, Composting in the Community Network and RSPB Community Collective. Over the year SF&G has been an active member of the new Urban Agriculture Consortium, a group of organisations working to increase recognition of the role of urban growing in future sustainability and food security.

We work in partnership with other organisations in our sector, to access funds and deliver projects with a wider impact than we can achieve alone. The ongoing Growing Care Farming project is a formal partnership, delivering our activities with another charity.

New funding has been awarded from the Welsh Government for a two-year programme to build Resilient Green Spaces, in formal partnership with several third-sector organisations. Workstreams will focus on developing local food through allotments, orchards, and food hubs, with the community at the heart of how these programmes are managed. The Scottish team continued to support the Community Growing Forum throughout the year, a partnership of groups of working towards similar goals.

Work has continued with various universities to develop potential research partnerships which will involve member groups. The FEW Meter ('Food, Energy, Water' Meter) project completed the final year of its research, modelling resource use and food growing in urban agriculture across different locations and systems, including members in London.

Representing the sector to decision makers

The charity continues to contribute to various government and other statutory and voluntary sector consultations, using our experience and community reach to help influence policy change, both as standalone responses and in partnership with other third sector organisations.

As a UK-wide charity we have submitted responses to the National Food Strategy Part 1 and the UK Government's 'Right to Regenerate' consultations. The Community Land Advisory Service (CLAS) contributed to Planning Policy Wales V10 and the National Development Framework for Wales (published as Future Wales: The National Plan 2040). SF&G has been involved as a stakeholder in Welsh Government food procurement policy work, and has fed into the Welsh Government & Natural Resources Wales Biodiversity & Ecosystem Resilience Forum. We

represent our members on two key 'task forces': the Pollination Task Force and the Green Infrastructure Task Force.

Involvement in FPAC (Food Policy Alliance Cymru) is important to the future direction of food & farming in Wales. Our formal guidance for Allotments and Community Gardens was published and is backed by the Welsh Government.

SF&G worked directly with the Scottish Government to shape and promote the COVID-19 Guidelines for community growing, and inputted into Good Food Nation measures and land for community growing. Through the Community Growing Forum Scotland, the team led on responses to Scottish Government policy consultations, including National Planning Framework 4 and Net Zero.

The Northern Ireland team contributed to a Green Recovery submission to Government, focusing on three broad areas: a Green Jobs Scheme, Advocacy for a Green Recovery Fund, Environment & Health Programme including Green Prescriptions. They contributed to the RSPB's five point plan to deliver a Green Recovery, ensuring that access to public land for community growing was included.

Support for members to demonstrate they deliver high quality provision

SF&G publishes resources to promote quality assurance and good practice, and has developed a range of tools to support groups in different areas of delivery.

Quality Assurance tools for members

The care farming Code of Practice supports the requirements of commissioners, clients and other authorities by providing quality assurance. It is a useful tool to help organisations to collate and document evidence, policies and procedures for their internal use and to act as a checklist for care farms in the process of starting up to make sure they have considered all aspects of care farming prior to delivering services.

Over the year, the Growing Care Farming programme supported 60 organisations delivering green care to achieve the code of practice. As well as online resources, the project developed guidance on how to complete the code application, and has delivered Question and Answer sessions for practitioners working through the process.

There are plans over the next year to develop the code onto an online platform and to promote it more widely to support more members wishing to work towards a quality assurance mark.

Public Benefit

In preparing this report the trustees confirm that they have had regard to the Charity Commission's guidance on public benefit, as set out on its website.

Having regularly monitored activities and reviewed our strategic direction, the Trustees are of the view that our activities are in line with our aims, objectives and charitable purposes, and that these deliver a public benefit both directly to those who use our services, and indirectly through the improved public services we help our members and other organisations to deliver.

In particular, the activities set out above are in accordance with the charitable object:

- Promoting the development of the community at large without discrimination by bringing together statutory authorities, voluntary organisations and the general public in a common effort to advance education and to provide facilities for recreation and other leisure time occupation, with the object of improving the quality of life of the public at large, including children, young people, socially excluded people, elderly people, disabled people and otherwise disadvantaged people.

We are committed to ensuring that our work delivers benefits to our members, to the wider community growing movement and thereby to the users of our members' services.

Difference made to beneficiaries and society

The charity supports direct beneficiaries (primarily member care farms, community farms and gardens and those wishing to start new groups) and indirect beneficiaries (the local people and wider clients who volunteer, attend or in other ways benefit from the facilities and services that members provide).

Our members receive membership benefits, including the raising of awareness of services delivered by the range of projects, presentation of information and evidence, training and, where appropriate, recognition of their meeting recognised standards. This results in better informed practices, improved quality of services, and better-informed commissioners of services and local communities. It also enables commissioners, government, media and others to better understand and appreciate the benefits that social farming and gardening offers.

Beneficiaries are being cared for, and experiencing activities, in environments that address the needs of the whole person: fresh air, exercise, team activities, real work, caring for animals and plants etc. These all contribute to improved health and wellbeing, and the reduction of risks to poor health (both physical and mental) and improved opportunities for future employment, training or other life experiences appropriate for the individual. They also contribute to wider community benefits of cohesion, understanding, environmental improvements, and neighbourliness.

Society at large benefits by individuals gaining confidence, skills and healthier lifestyles that ultimately not only make the person - and often their family and peers - happier and more fulfilled people, but also reduces costs to society through reductions in the costs of expensive health, education, social services, environment and justice services.

Plans for 2021-22

Our vision

People and communities reaching their full potential through nature-based activities as a part of everyday life.

Our mission

To improve the health and wellbeing of individuals, communities and the environment through nature-based activities.

We continue to deliver activities under the objectives identified in the Business Plan (2019-24):

We will promote the charity and our members in all four countries of the UK. We will promote the stories of our members and the work that they are doing in their local communities, through social media campaigns, films and case studies.

We will focus our work on key themes that affect our members, such as access to land, local food, organisational management, governance, building resilience, working with volunteers, and will provide advice and guidance on critical social and environmental issues which demand action. We will develop resources and training to support groups at all stages of their development: for new groups just setting up through to well established large organisations which are looking to expand or change their services.

We will ensure that our resources reflect the needs of all our members, whether a small community garden, a city farm or rural care farm, an allotment group, a community orchard, or community supported agriculture by providing:

- a signposting service for individuals and groups.
- webinars, newsletters and online resources such as best practice guides and templates.
- training courses, such as Gardeniser, Growing Teachers and Green Care.
- network meetings, formal peer-to-peer advice and study tours.
- conferences, such as the School Farms Network, and events such as the City Farms Day and Have a Grow Day.
- grants and financial support to member groups where funding is available.
- awards ceremonies to recognise the work our members deliver.
- the code of practice – a quality assurance mark.

We will deliver the specific programmes we have secured funding for to a high standard. These include the Gardeniser projects, Growing Care Farming in England, Gardens and Farms for a Sustainable Future in London, CLAS, Resilient Green Spaces and Edible Cardiff in Wales, Growing Resilience and Seed Saving in Northern Ireland.

We will carry out a state of the sector survey to gather data about our members, and continue to engage with governments, local authorities, funders and other stakeholders in all four countries so that they are aware of the important role of social farms and gardens in their communities.

Financial Review

Total group income for 2020-21 was £1,815,337 (2020: £899,124). Unrestricted income from trusts and foundations, donations and income generation came to a total of £161,175 and restricted income for specific project work was £1,654,162.

Total group expenditure for the year was £1,718,176 (2020: £1,015,330), which included unrestricted expenditure of £108,567 and restricted expenditure of £1,609,609.

At 31st March 2021, the group saw an overall surplus of £97,161; this reflects a surplus in designated and restricted project funds which are carried forward to the current financial year.

The full Statement of Financial Activities is set out in these accounts on page 20.

Reserves Policy

In accordance with guidelines from the Charity Commission, trustees and senior management have reviewed and continue to plan for a target for 'free reserves' of between three and six months' core organisational running costs, which was maintained throughout the year.

At 31 March 2021 the accounts show an increase on the available balance on general funds to £107,485 (2020: £101,390) and an increase on designated reserves to £274,094 (2020: £222,375). Restricted reserves on continuing projects were £68,140 (2020: £28,793).

The free reserves do not include fixed assets, or designated funds which have been set aside to support specific work, or restricted funds which represent advance payments by funders for project work.

To maintain this level of reserves the charity will continue to:

- Ensure that funding bids adequately cover overheads as well as direct costs;
- Ensure that income generation is maximised through efficient operations and sound management.

The policy is reviewed annually, and the reserves required are recalculated on a quarterly basis to take account of changes in operating costs.

Financial management and checks

A trustee and the executive Director or Company Secretary are delegated to carry out financial controls on income and expenditure, including for payroll, credit cards, BACs payments and cheques. Random sample checks are undertaken by other Trustees. A system is in place that ensures significant expenditure is also authorised by a Director, and all expenditure is monitored, checked and countersigned. Expenditure against budgets is monitored monthly. The Trustees are confident that appropriate checks are in place.

Additional financial controls include:

- Providing clear and accurate management reports at quarterly intervals
- Ensuring that trustees are informed promptly of any major changes to our financial position

- Ensuring that financial policies and strategies are up to date, agreed by the Board and implemented
- Continuing to work to the current Statement of Recommended Practice (SORP) guidelines and other accepted good practice.

The Trustees have assessed the major risks to which the organisation is exposed, in particular those related to operations and finances, and are satisfied that systems are in place to mitigate exposure to major risks.

Internal risks are minimised by the implementation of effective systems and control procedures, which ensure appropriate authorisation of all transactions and projects, and consistent quality of delivery for all operational aspects of the charity.

Structure, Governance and Management

The formal name of the charity is now Social Farms & Gardens (otherwise referred to as SF&G). The name change from The Federation of City Farms and Community Gardens was implemented following the merger with Care Farming UK, which occurred on 1st April 2018.

The legal status of the Federation was retained following the merger; that of a charitable company limited by guarantee. It is registered with the Charity Commission in England and Wales (number 294494), the Office of the Scottish Charity Regulator in Scotland (number SC039440) and Companies House in England and Wales (number 2011023).

The company was established in 1980 and registered as a charitable company on 20 June 1986. The Memorandum and Articles which set out the objects, powers and governance of the charity were reviewed following the merger and have been updated in the light of minor changes to the governance structure.

The charity was established under a Memorandum of Association which establishes the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Related Parties

The charity wholly owns a subsidiary trading company (Cultivating Communities Community Interest Company, no. 07292005, incorporated on 14 May 1991). All profits are gifted to the charity. The Cultivating Communities Board met regularly throughout the year. As at the end of March 2021, the CIC board comprised:

- Paul Savident (Chair SF&G)
- Ian Egginton-Metters (Company Secretary)
- Chris Blythe (Director SF&G)
- Mike Sargeant (External)
- Heidi Seary (Operations Manager SF&G)
- Deborah Evans (Regional Development Manager SF&G)

We are increasingly developing programmes in partnerships with groups of members who then deliver services locally, and we continue to explore further opportunities for working with members and local authorities, housing associations, care homes and health trusts, as well as commercial companies, in the development of several contractual opportunities.

During the year one trustee and three senior staff members, as well as two external members, acted as Directors of the subsidiary.

Members of the Board of Directors (the Trustees)

The Board is now composed of up to 10 people, eight of whom are nominated for election by members of the charity. Members for this purpose refers to organisations delivering nature-based activities that improve people's lives. Those members who meet certain criteria have voting rights to elect the Board. The additional three places are filled by appointment by the elected Trustees.

New Board members have an induction meeting with the Chair, Director and other senior staff. A regular item at Board meetings covers governance and strategic direction, and gives an opportunity for all to assess emerging trends, to shape future directions, to assess performance and to identify any developing needs. The Board annually elect officers: during the year these were Chair, Vice Chair and Company Secretary.

Under the Articles, the Board of Directors (who are also known, and act as, the charity's Trustees) are appointed at an annual election, and may serve for a term of up to three years on a voluntary basis. One third of the members of the Board must stand down each year, though they may seek re-election subject to agreement of the remaining Trustees.

The Trustees held four full Board meetings during the year 2020-21, though also held interim meetings in the interim months; all meetings were online due to Covid restrictions, as were meetings of sub-committees. The Board is committed to continually improving SF&G's governance.

All Trustees give their time voluntarily and receive no benefits from the charity for their work. Any allowable expenses reclaimed by the Trustees are set out in Note 8 to the accounts.

The Chair managed the executive Director who in turn manages senior staff, within an agreed staff structure. This provides the maximum opportunity for staff to use their expertise in delivering their job descriptions, and to manage the whole organisation for efficiency, consistency and maximum benefit to our members. Regular supervision is provided to all staff, along with annual appraisals.

Risk management

The Trustees have assessed the major risks to which the company is exposed, in particular those related to operations and finances of the company, and are satisfied that systems are in place to mitigate exposure to major risks.

The risk register is reviewed by the Board on a regular basis.

Reference and Administrative Information

Charity Name:	Social Farms & Gardens
Charity Registration number:	294494
Scottish Charity number:	SC039440
Company Registration number:	02011023
Registered Office:	The Greenhouse Hereford Street Bristol, BS3 4NA
Auditors:	Burnside Chartered Accountants 61 Queen Square, Bristol BS1 4JZ
Bankers:	Co-operative Bank Plc, 14 Broadmead, Bristol, BS1 3HH CAF Bank, 25 Kings Hill Avenue, West Malling, ME19 4JQ Triodos Bank, Deanery Road, Bristol, BS1 5AS Scottish Widows, 67 Morrison Street, Edinburgh, EH3 8YJ Royal Bank of Scotland, 36 St Andrew Square, Edinburgh, EH2 2YB.

Trustees

The directors of the charitable company, Social Farms & Gardens, are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees. The trustees serving during the year and to the date of signing were as follows:

- Paul Savident – Chair
- Sally Partridge – Vice Chair
- Malachy Dolan
- David Drury
- Mark Fry (appointed 1 April 2020)
- Rob Gayler
- Gemma Hooper (appointed 1 April 2020)
- Maria Hornsby
- Michelle Howarth
- Caroline Hutton
- John Le Corney (re-appointed 24 April 2020, resigned 31 March 2021)

Senior Management Team

- Chris Blythe – Director
- Heidi Seary – Operations Manager
- Angie Stratton – Finance Manager

Trustees' Responsibilities

The Trustees are required by company law to prepare financial statements which give a true and fair view of the state of affairs of Social Farms & Gardens (formerly the Federation of City Farms and Community Gardens) at the end of the financial year and of the consolidated income and expenditure of the charity for the year ended on that date. In preparing those financial statements, the Trustees are required to:

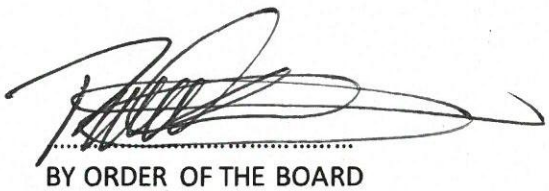
- select suitable accounting policies and apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

So far as each Trustee is aware, there is no relevant audit information (information needed by the company's auditors in connection with preparing their report) of which the company's auditors are unaware; and each director has taken all the steps that he ought to have taken as a trustee in order to make himself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

The Trustees confirm that they have given due regard to guidance published by the Charity Commission as required by Section 4 of the Charities Act 2011.

Paul Savident



BY ORDER OF THE BOARD
[Chair of Trustees]

17 November 2021

Independent Auditor's report to the trustees of the Social Farms & Gardens for the year ended 31 March 2021

OPINION

We have audited the financial statements of Social Farms & Gardens (formerly the Federation of City Farms and Community Gardens) for the year ended 31 March 2021 which comprise the Consolidated Statement of Financial Activities, the Consolidated and Parent Company Balance Sheets, Consolidated Statement of Cash Flows and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 31 March 2021 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019); and
- have been prepared in accordance with the requirements of the Companies Act 2006.

This report is made solely to the company's members, as a body, in accordance with Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the parent charitable company and the parent company's members as a body, for our audit work, for this report, or for the opinions we have formed.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and the parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

We have nothing to report in respect of the following matters in which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the group's or the parent charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Independent Auditor's report to the trustees of the Social Farms & Gardens for the year ended 31 March 2021

OTHER INFORMATION

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent chartable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' directors' report and from the requirement to prepare a strategic report.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement set out on page 20, the trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Independent Auditor's report to the trustees of the Social Farms & Gardens for the year ended 31 March 2021

In preparing the financial statements the trustees are responsible for assessing the group's and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

An understanding of the legal and regulatory framework applicable to the group and parent charitable company was obtained from management and those charged with governance of the group and parent charitable company, and the audit engagement team was confirmed to have the appropriate competence and capabilities to identify non-compliance with such a framework.

No significant instances of fraud, non-compliance with laws & regulations or other irregularities were communicated to the engagement team by management or those charged with governance, and no particular audit areas or legislation were identified that gave rise to any significant risks of material misstatement in respect of such irregularities.

Due to the size & nature of the entity its susceptibility to material misstatement resulting from fraud, non-compliance with laws & regulations, or other irregularities is considered to be low, and the audit approach was appropriately planned so as to address this risk.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our audit report.

MARK POOLEY (Senior Statutory Auditor)
For and on behalf of
Burnside Chartered Accountants
Chartered Accountants & Statutory Auditor
61 Queen Square
Bristol BS1 4JZ

Date: 10 December 2021

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total funds 2021 £	Total funds 2020 £
INCOME					
Income from voluntary income:					
Donations	5	1,599	-	**1,599**	2,181
Income from investments:					
Sales		-	-	**-**	-
Deposit interest		12	-	**12**	172
Income from charitable activities:					
Grants and contracts	4	80,000	1,654,162	**1,734,162**	814,715
Income from CIC		16,704	-	**16,704**	15,849
Hire of facilities	6	-	-	**-**	14,169
Code subscriptions	6	2,950	-	**2,950**	2,950
Fees earned	6	44,021	-	**44,021**	37,142
Training and conferences	6	11,033	-	**11,033**	6,895
Miscellaneous income	6	4,856	-	**4,856**	5,051
TOTAL INCOME		**161,175**	**1,654,162**	**1,815,337**	899,124
EXPENDITURE					
Costs of raising funds		21,000	-	**21,000**	16,830
Charitable activities		87,567	1,609,609	**1,697,176**	998,500
TOTAL EXPENDITURE	7	**108,567**	**1,609,609**	**1,718,176**	1,015,330
Net income/(expenditure)		52,608	44,553	**97,161**	(116,206)
Transfers between funds	14	5,206	(5,206)	-	-
Fund balances brought forward 1 April 2020	15	**323,765**	**28,793**	**352,558**	468,764
FUND BALANCES CARRIED FORWARD 31 MARCH 2021	15, 16	**381,579**	**68,140**	**449,719**	352,558

All of the activities are classed as continuing. There are no other reported gains or losses during the year.

BALANCE SHEETS
AT 31 MARCH 2021

	Notes	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
FIXED ASSETS					
Tangible fixed assets	9	170,743	165,859	170,743	165,859
CURRENT ASSETS					
Debtors	11	319,824	273,626	317,374	268,362
Cash at bank and in hand		162,281	38,493	157,179	34,765
		482,105	**312,119**	**474,553**	**303,127**
CREDITORS: Amounts falling due within one year	12	(203,129)	(125,420)	(195,654)	(116,553)
NET CURRENT ASSETS		278,976	186,699	278,899	186,574
NET ASSETS		**449,719**	**352,558**	**449,642**	**352,433**
FUNDS:					
Unrestricted					
General Funds	14	107,485	101,390	107,408	101,265
Designated Funds		274,094	222,375	274,094	222,375
Restricted	13	68,140	28,793	68,140	28,793
		449,719	**352,558**	**449,642**	**352,433**

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

These financial statements were approved by the directors and authorised for issue on 17 November 2021, and are signed on their behalf by:

Paul Savident
(Chair of Trustees]

The notes on pages 27 to 41 form part of these financial statements. [Company no: 02011023]

CONSOLIDATED CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2021

	Note	Total funds 2021 £	Total funds 2020 £
Cash used in operating activities		137,701	(84,067)
Cash flows from investing activities:			
Interest		12	172
Purchase of fixed assets		(13,925)	(3,733)
(Decrease) in cash & cash equivalents		123,788	(87,628)
Cash & cash equivalents at beginning of year		38,493	126,121
Cash & cash equivalents at end of year		162,281	38,493

RECONCILIATION OF NET (EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

		£	£
Net (expenditure) for the reporting period (as per the statement of financial activities)		97,161	(116,207)
Adjustments for:			
Depreciation charges	9	9,041	4,399
(Increase)/decrease in debtors	11	(46,198)	(31,722)
(Decrease) in creditors	12	77,709	59,635
Interest		(12)	(172)
Net cash provided (used in) operating activities		137,701	(84,067)

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021 (continued)

1. GENERAL INFORMATION

The company is a private company limited by guarantee, registered in England and Wales. The address of the registered office is The Greenhouse, Hereford Street, Bristol BS3 4NA.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. ACCOUNTING POLICIES

(a) Accounting Convention

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with Charity Commission Statement of Recommended Practice – Accounting and Reporting by Charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standards applicable in the UK and the Republic of Ireland (effective 1 January 2015).

The Statement of Financial Activities (SOFA) and Balance Sheet consolidate the financial statements of the charity and its subsidiary undertakings. The results of the subsidiary are consolidated on a line by line basis. The exemption under s408 Companies Act 2006 has been taken not to include the parent charity SOFA alone.

(b) Going Concern

The trustees have considered the 12-month period from the date of approval of the financial statements.

Based on budget forecasts for the years ended 31 March 2022 and 31 March 2023 and the cashflow forecast for the next 12 months, the trustees consider the charitable company to be a going concern and the accounts have been prepared on this basis.

(c) Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

(d) Incoming resources

Donations, grants and sponsorship

Income from donations, grants and sponsorship, including capital grants, is included in incoming resources when these are receivable, except as follows:

- when donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods
- when donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.

When donors specify that donations and grants, including capital grants, are for particular

restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

Interest receivable

Interest is included when receivable by the charity.

(e) Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff on those activities.

Resources expended are allocated to the particular activity where the cost relates directly to that activity. Support costs have been allocated on the basis of staff costs as a reasonable basis for time spent on activities.

(f) Tangible fixed assets

The cost of tangible fixed assets is written-off by equal annual instalments over their expected useful lives as follows:

Plant and equipment	15% per annum on the reducing balance basis
Office equipment	30% per annum on a reducing balance basis
Long leasehold	over 60 years
Building	over 60 years

A de-minimis limit of £1,000 is applied under which fixed assets are not capitalised.

(g) Funds accounting

Funds held by the charity are:

Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds - these are part of the unrestricted funds which trustees have earmarked for a particular project or use, without restricting or committing the funds legally. The designation may be cancelled by the trustees if they later decide that the charity should not proceed or continue with the use or project for which the funds were designated.

The designated funds in the accounts at 31 March 2021 relate to the leasehold property at Hereford Street, Bristol, and to organisational development work that needs to continue.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

(h) Fixed assets investments

Investment in subsidiary is stated at cost.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021 (continued)

	Unrestricted funds £	Restricted funds £	**Total Funds 2021 £**	Total Funds 2020 £
4 GRANTS				
Welsh Govt: Controlled Environment Agriculture	-	480,899	**480,899**	-
Natural England – Growing Care Farming	-	372,764	**372,764**	270,254
Welsh Govt - Orchards for Wales	-	226,184	**226,184**	-
Welsh Govt - All Things Allotments	-	132,725	**132,725**	-
Big Lottery Fund – Northern Ireland	-	119,285	**119,285**	64,173
Welsh Government – Wales CLAS	-	77,309	**77,309**	50,873
Esmee Fairbairn Foundation	54,000	-	**54,000**	44,000
City Bridge Trust	-	46,213	**46,213**	50,000
Scottish Govt - Food & Drink	-	37,000	**37,000**	37,000
HMRC: Coronavirus Job Retention Scheme	-	28,264	**28,264**	-
Bristol City Council - Coronavirus grant	25,000	-	**25,000**	-
Cardiff and Vale University Local Health Board	-	25,000	**25,000**	-
European Social Fund: Gardeniser Hub	-	22,807	**22,807**	-
Keep Wales Tidy	-	22,050	**22,050**	-
National Lottery: Awards for All England	-	9,500	**9,500**	-
European Social Fund: Gardeniser Pro	-	8,079	**8,079**	16,386
National Lottery Community Fund: Edible Cardiff	-	7,602	**7,602**	-
Necessity (SHED)		7,000	**7,000**	-
Urban Agriculture Consortium	-	7,000	**7,000**	-
European Social Fund: Gardeniser Plus	-	5,244	**5,244**	-
European Social Fund: UGAIN	-	4,472	**4,472**	23,296
National Lottery: Awards for All Scotland	-	4,288	**4,288**	-
Innovate: FEW-Meter	-	4,147	**4,148**	7,554
Moondance Foundation	-	3,400	**3,400**	-
Corra Foundation	-	2,000	**2,000**	4,000
Mantell Gwynedd	-	1,700	**1,700**	-
Greenmount College	-	1,700	**1,700**	-
Development Trust Association Scotland	-	1,500	**1,500**	500
Dementia Adventure	-	1,197	**1,197**	4,797
Community Foundation Wales	1,000	-	**1,000**	1,000
Welsh Gov - Tyfu Fyny	-	(1,873)	**(1,872)**	237,666
European Social Fund - Scottish Innovation Fund	-	(3,294)	**(3,294)**	-
Other small grants	-	-	**-**	3,216
	80,000	**1,654,162**	**1,734,162**	814,715
5 DONATIONS				
Donations - general	1,599	-	**1,599**	2,181
6 OTHER TRADING ACTIVITIES				
Code of Practice fees	2,950	-	**2,950**	2,950
Consultancy fees	44,021	-	**44,021**	37,142
Event fees	11,033	-	**11,033**	6,895
Hire of facilities	-	-	**-**	14,169
Other Income	4,856	-	**4,856**	3,306
	59,604	**-**	**59,604**	66,642

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021 (continued)

7. TOTAL RESOURCES EXPENDED

	Direct staff costs	Project costs	Other direct costs	Support costs	**Total 2021**	Total 2020 £
Programmes						
UK-wide	31,450	-	12,550	16,300	**60,300**	118,959
England	194,145	129,873	48,624	52,449	**425,091**	356,640
Scotland	40,451	700	3,392	14,779	**59,321**	54,192
Wales	171,987	706,438	70,801	63,787	**1,013,013**	339,731
Northern Ireland	79,805	19,607	11,059	22,820	**133,291**	116,396
Governance	-	-	6,790	-	**6,790**	12,582
Fundraising	20,154	-	216	-	**20,370**	16,830
	537,992	**856,618**	**153,432**	**170,134**	**1,718,176**	1,015,330

Support costs include:	**2021** £	2020 £
Salary costs	**134,569**	120,855
Other staff costs	**818**	11,882
Office costs, including rent	**25,706**	25,384
Depreciation	**9,041**	4,399
	170,134	162,520

Support costs have been allocated on the basis of full-time equivalent staff as a reasonable basis for time spent on activities.

	Unrestricted funds	Restricted funds	**2021 £**	2020 £
Programme focus:				
UK-wide	6,176	54,123	**60,300**	118,959
England	10,981	414,110	**425,091**	356,640
Scotland	9,380	49,942	**59,321**	54,192
Wales	57,055	955,957	**1,013,013**	339,731
Northern Ireland	4,605	128,686	**133,291**	116,396
Governance	-	6,790	**6,790**	12,582
Fundraising	20,370	-	**20,370**	16,830
	108,567	**1,609,609**	**1,718,176**	1,015,330

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021 (continued)

8. STAFF COSTS AND TRUSTEES' REMUNERATION

	2021	2020
	£	£
Wages and salaries	**596,069**	536,205
Social security costs	**48,834**	41,861
Pension costs	**27,658**	23,399
	672,561	601,465
Contractors / freelance	**52,420**	49,412
Other (recruitment/training)	**2,438**	10,161
	54,858	**59,573**

No employee earned in excess of £60,000 per annum.

The Key Management Personnel of the charity consists of the Senior Management Team as listed in the Reference and Administration Section on page 15. The total value of employee benefits (salary and employer's pension contributions) paid to key management personnel in this year was £101,509 (2020: £98,356).

The average number of employees analysed by programme was:	2021	2020
	No.	No.
UK-wide programmes	**1.0**	1.3
England	**5.3**	4.0
Scotland	**1.2**	1.1
Wales	**5.1**	4.9
Northern Ireland	**2.3**	1.8
Management & administration including fundraising	**4.3**	4.2
	19.2	17.3

	2021	2020
	£	£
Trustees remuneration and expenses	**31**	6,398

The trustees received no remuneration in the year, except for approved reimbursed travel, subsistence and accommodation costs relating to Board meetings.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021 (continued)

9. TANGIBLE ASSETS – GROUP AND COMPANY

	Equipment	Furniture Fittings	Leasehold Property	Leasehold Land	TOTAL
		£	£	£	
COST					
At 1 April 2020	47,443	7,246	181,758	15,000	251,447
Costs in the year	13,925	-	-	-	13,925
	61,368	7,246	181,758	15,000	265,372
DEPRECIATION					
At 1 April 2020	44,830	7,246	27,262	6,250	85,588
Charge for the year	5,762	-	3,029	250	9,041
At 31 March 2021	50,592	7,246	30,291	6,500	94,629
NET BOOK VALUE					
At 31 March 2021	**10,776**	**-**	**151,467**	**8,500**	**170,743**
At 31 March 2020	2,613	-	154,496	8,750	165,859

All fixed assets are held for direct charitable purposes. The leasehold property and leasehold land fund reflect the net book value of these items.

10. INVESTMENTS – GROUP AND COMPANY

	Group		Charity	
	2021	2020	**2021**	2020
	£	£	**£**	£
Investment in subsidiary – shares at cost	-	-	**1**	1
	-	-	**1**	1

Subsidiary company

Social Farms & Gardens owns the whole of the issued share capital of Cultivating Communities, a community interest company registered in England and Wales. Its principal activities are to carry out activities which benefit the community and to act as a trading subsidiary for SF&G. The results of the subsidiary are consolidated in these financial statements. Further details are disclosed in note 18.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021 (continued)

11. DEBTORS

	Group		Charity	
	2021	2020	**2021**	2020
	£	£	£	£
Trade debtors	**34,136**	23,176	**27,686**	13,912
Sundry debtors and prepayments	-	2,548	-	2,548
Grants receivable	**285,688**	247,902	**285,688**	247,902
Due from subsidiary undertaking	-	-	**4,000**	4,000
	319,824	273,626	**317,374**	268,362

Grants receivable refer to grants for 2021-22 not yet paid at the end of the financial year:

Natural England: Growing Care Farming	**169,018**	84,527
Welsh Government: CEA	**61,036**	-
Esmee Fairbairn Foundation	**32,000**	-
Cardiff and Vale University Local Health Board	**12,500**	
Innovate: FEW-Meter	**4,823**	2,874
Scottish Government: Food & Drink	**3,700**	-
Greenmount College	**1,700**	-
HMRC: Coronavirus Job Retention Scheme	**911**	-
Welsh Government: Tyfu Fyny	-	127,482
Scottish Government SIF: Consortia	-	15,391
European Social Fund: Gardeniser Pro & UGAIN	-	17,627
	285,688	247,901

12. CREDITORS

	Group		Charity	
	2021	2020	**2021**	2020
	£	£	£	£
Amounts falling due within one year:				
Trade creditors	**114,886**	80,643	**114,086**	77,436
VAT	**6,020**	4,722	**7,693**	2,763
Social security and other taxes	**19,378**	20,833	**19,378**	20,833
Accruals	**7,807**	8,300	**6,559**	7,500
Deferred income	**37,157**	10,922	**30,057**	8,022
Grants held on behalf of others	**17,881**	-	**17,881**	-
	203,129	125,420	**195,654**	116,554

Deferred income refers to income for 2021-22 received in 2020-21:

Big Lottery Fund: Digging Deeper	**8,144**	8,022
City Bridge Trust: London	**14,312**	-
National Lottery Comm Fund: Edible Cardiff	**7,601**	-
Invoiced in advance	**7,100**	2,900
	37,157	10,922

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021 (continued)

13. RESTRICTED FUNDS

	Balance 1 April 2020	Incoming Resources	Outgoing Resources	Balance Transfers	**Balance 31 March 2021**
	£	£	£	£	**£**
Restricted funds					
UK-wide					
European Social Fund: Gardeniser Hub		22,807	(7,052)	-	15,755
European Social Fund: Gardeniser Pro	1,306	8,079	(9,385)	-	-
European Social Fund: Gardeniser Plus		5,244	(500)	-	4,744
European Social Fund: UGAIN	6,331	4,472	(10,803)	-	-
Dementia Adventure	2,299	1,197	(3,496)	-	-
Seedbed Trust: Gardens of Sanctuary	9,230		(3,849)	-	5,381
HMRC: Coronavirus Job Retention Scheme	-	28,264	(28,264)	-	-
England					
Natural England: Growing Care Farming	-	372,764	(366,950)	(5,814)	-
City Bridge Trust	3,638	37,213	(31,282)	(2,280)	7,289
National Lottery Community Fund: Awards for All England	-	9,500	(6,736)	-	2,764
City Bridge Trust: Lockdown support		9,000	(9,000)		-
Innovate: FEW-Meter	-	4,147	(3,393)	-	754
Nottingham City Homes: Just Grow	746		(746)	-	-
Scotland					
Scottish Govt: Food & Drink	-	37,000	(37,000)	-	-
National Lottery Community Fund: Awards for All Scotland	-	4,288	(4,288)	-	-
Corra Foundation	-	2,000	(2,000)	-	-
Urban Agriculture Consortium	-	4,000	-	-	4,000
Pockets & Prospects	-	1,500	-	-	1,500
Scottish Community Alliance	903		(903)	-	-
European Social Fund: Scottish Innovation Fund	-	(3,294)		3,294	-
Wales					
Welsh Government: Controlled Environment Agriculture	-	480,899	(480,899)	-	-
Welsh Government: Orchards for Wales	-	226,184	(226,184)	-	-
Welsh Government: All Things Allotments	-	132,725	(130,446)	(2,279)	-
Welsh Government: Community Land Advisory Service	-	77,309	(77,309)	-	-
Cardiff & Vale University Local Health Board: Horticulture grants	-	25,000	(20,000)	-	5,000
Keep Wales Tidy	-	22,050	(22,050)	-	-
National Lottery Community Fund: Edible Cardiff	-	7,602	(352)	-	7,250
Moondance Foundation: Lockdown project	-	3,400	(3,400)	-	-

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021 (continued)

Mantell Gwynedd: Lockdown gardening	-	1,700	(1,700)	-	-
Welsh Government: Tyfu Fyny	-	(1,873)		1,873	-
Northern Ireland					
National Lottery Community Fund: Digging Deeper	3,824	97,238	(96,261)	-	4,801
National Lottery Community Fund: Lockdown support	-	22,047	(19,803)	-	2,244
Necessity (SHED): Seed Swap	-	5,000	(2,449)	-	2,551
Necessity (SHED): Lockdown Gardening	-	2,000	(2,000)	-	-
Greenmount College		1,700	(1,109)	-	591
Urban Agriculture Consortium	-	3,000	-	-	3,000
Managed projects					
Manchester Green Alliance	516	-	-	-	516
Total restricted funds	**28,793**	**1,654,162**	**(1,609,609)**	**(5,206)**	**68,140**

Restricted Funds

European Social Fund: Gardeniser Hub – a two-year project to develop 'Train the Trainer' course to create a pool of experts who can train Gardenisers across Europe.

European Social Fund: Gardeniser Pro - a skills-sharing project to develop and promote garden facilitator training, to help the development of community gardens across Europe.

European Social Fund: Gardeniser Plus – additional support to expand the Gardeniser programme.

European Social Fund: UGAIN - an Erasmus Plus project to support the integration of refugees and asylum seekers in community gardens.

Dementia Adventure - a project to develop skills for care farms providing services to people living with dementia.

Seedbed Trust: Gardens of Sanctuary - funding to enable community gardens to support refugees and asylum seekers.

HMRC: Coronavirus Job Retention Scheme – funding to sustain staff roles at risk due to reduced income generation due to the pandemic.

Natural England: Growing Care Farming - a three-year programme to increase capacity within the care farming sector across England.

City Bridge Trust: Gardens & Farms for a Sustainable Future - a two-year project extension to develop skills and resilience in city farms and community gardens across London. City Bridge Trust also gave a Covid grant to bridge the service.

National Lottery Community Fund: Awards for All England – funding to deliver Covid-related advice and guidance in the West Midlands.

Innovate: FEW-Meter - a European-funded project working with community gardens and city farms to measure their use of resources.

Nottingham City Homes: Just Grow - a programme to distribute grants across Nottingham.

Scottish Government: Food, Drink & Trade - a project to increase skills and knowledge to help set up and sustain community growing projects across Scotland.

National Lottery Community Fund: Awards for All Scotland– funding to deliver Covid-related advice and guidance in Scotland.

Corra Foundation - a grant to fund Covid-related support to projects during the pandemic.

Urban Agriculture Consortium - a grant to explore opportunities in urban agriculture in Scotland.

Development Trust Association: Pockets and Prospects - grants for deprived areas of Scotland.

Welsh Government: Controlled Environment Agriculture - funding to deliver a pilot scheme in community settings.

Welsh Government: Orchards for Wales – funding to distribute equipment & materials to develop community managed orchards across Wales.

Welsh Government: All Things Allotments - funding to distribute grants to develop community allotment sites across Wales

Welsh Government: Community Land Advisory Service - an initiative to provide advice on community land management and to highlight the importance of quality green spaces across Wales.

Cardiff and Vale University Local Health Board - funding to distribute horticulture grants in deprived localities in Wales.

Keep Wales Tidy - funding to deliver training for gardens which were awarded funding as part of the Local Places for Nature grants programme.

National Lottery Community Fund: Edible Cardiff - a three-year programme of to develop the community growing network in and around Cardiff.

Moondance Foundation - funding for a lockdown gardening project in North Wales.

Mantell Gwynedd - funding for a lockdown gardening project in North Wales.

National Lottery Community Fund: Digging Deeper - a five-year programme to continue developing networking and support among community growing groups in Northern Ireland.

Big Lottery Fund NI: Covid support – additional funding to support groups during lockdown.

Necessity (SHED): Seed Swap – funding to trial a seed saving and exchange programme in the north west.

Necessity (SHED): Lockdown Gardening - funding for a lockdown gardening project in Northern Ireland.

Greenmount College - a grant to fund fruit trees for groups in Northern Ireland.

Urban Agriculture Consortium - a grant to explore opportunities in urban agriculture in Northern Ireland.

Manchester Green Alliance - funds held for work in Manchester.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021 (continued)

RESTRICTED FUNDS – PREVIOUS YEAR

	Balance 1 April 2019	Incoming Resources	Outgoing Resources	Balance Transfers	**Balance 31 March 2020**
	£	£	£	£	**£**
Restricted funds					
UK-wide					
Seedbed Trust: Gardens of Sanctuary	30,000	-	(20,770)	-	**9,230**
European Social Fund: Gardeniser Pro	2,943	16,386	(18,023)	-	**1,306**
Dementia Adventure	3,660	4,797	(6,158)		**2,299**
European Social Fund: UGAIN	-	23,296	(16,965)	-	**6,331**
Tudor Trust	959	-	(959)	-	**-**
Ernest Cook Foundation	-	1,000	(1,000)	-	**-**
England					
City Bridge Trust: London	10,249	50,000	(56,611)	-	**3,638**
Natural England: Growing Care Farming	-	270,254	(268,911)	(1,343)	**-**
Nottingham City Homes: Just Grow	3,008		(2,262)	-	**746**
Innovate: FEW-Meter	-	7,554	(7,554)	-	**-**
Scotland					
Scottish Govt: Food & Drink	-	37,000	(37,000)	-	**-**
Corra Foundation	-	4,000	(4,000)	-	**-**
Scottish Community Alliance	903	-	(903)	-	**-**
Scottish Care Farming	-	1,700	(797)	-	**903**
Development Trust Association	-	500	(500)	-	**-**
Wales					
Welsh Government: Tyfu Fyny	-	237,666	(235,276)	(2,390)	**-**
Welsh Gov: Comm Land Advisory Service	38,670	50,873	(89,543)	-	**-**
Northern Ireland					
Big Lottery Fund NI: Growing Resilience	33,935	-	(33,935)	-	**-**
Big Lottery Fund NI: Digging Deeper	-	64,173	(60,349)	-	**3,824**
Managed Projects					
Manchester Green Alliance	-	516	-	-	**516**
Total restricted funds	**124,327**	**769,715**	**(861,516)**	**(3,733)**	**28,793**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021 (continued)

14. UNRESTRICTED FUNDS - GROUP

	Balance 1st April 2020	Incoming Resources	Outgoing Resources	Balance Transfers	**Balance 31st March 2021**
	£	£	£	£	**£**
Unrestricted funds					
Designated funds					
Organisational development	56,516	54,000	(55,595)	28,700	83,621
Nature's Path competition	-	7,475	-	-	7,475
Wales	-	26,072	(21,899)	3,500	7,673
Scotland	-	8,674	(6,192)	-	2,482
Northern Ireland	-	2,400	(300)	-	2,100
Equipment Fund	2,613	-	-	8,163	10,776
Leasehold Property Fund	154,496	-	-	(3,029)	151,467
Leasehold Land Fund	8,750	-	-	(250)	8,500
	222,375	**98,621**	**(83,986)**	**37,084**	**274,094**
General funds	101,390	62,553	(24,580)	(31,878)	**107,485**
Total unrestricted funds	**323,765**	**161,174**	**(108,566)**	**5,206**	**381,579**

Designated Funds

Organisational development: income designated by the Trustees to support the development of the organisation.

Nature's Path competition: income designated for a competition to fund a well-being garden on a member site.

Wales: income designated to continue delivery of key project work.

Northern Ireland: generated income designated to continue delivery of key work areas.

Scotland: generated income designated to continue delivery of specific work.

Equipment Fund: this balance reflects the net book value of laptops purchased in the year.

Leasehold Property Fund and Land Fund: these balances reflect the net book value of these items.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021 (continued)

UNRESTRICTED FUNDS – GROUP PREVIOUS YEAR

	Balance 1st April 2019	Incoming Resources	Outgoing Resources	Balance Transfers	**Balance 31st March 2020**
	£	£	£	£	**£**
Unrestricted funds					
Designated funds					
Organisational development	69,000	44,000	(64,484)	8,000	**56,516**
Growing Care Farming launch event	6,300	-	(6,300)	-	**-**
Green Health Alliance - Manchester	2,610	-	(3,500)	890	**-**
Equipment Fund	-	-	-	2,613	**2,613**
Leasehold Property Fund	157,525	-	-	(3,029)	**154,496**
Leasehold Land Fund	9,000	-	-	(250)	**8,750**
	244,435	**44,000**	**(74,284)**	**8,224**	**222,375**
General funds	100,002	85,409	(79,530)	(4,491)	**101,390**
Total unrestricted funds	**344,437**	**129,409**	**(153,814)**	**3,733**	**323,765**

15. ANALYSIS OF NET ASSETS - GROUP

	General Funds	Designated Funds	Restricted Funds	**Total**
	£	£	£	£
Tangible fixed assets	-	170,743	-	**170,743**
Current assets	310,614	103,351	68,140	**482,105**
Current liabilities	(203,129)	-	-	**(203,129)**
Net assets at 31st March 2021	**107,485**	**274,094**	**68,140**	**449,719**

16. ANALYSIS OF NET ASSETS - CHARITY

	General Funds	Designated Funds	Restricted Funds	**Total**
	£	£	£	£
Tangible fixed assets	-	170,743	-	**170,743**
Current assets	303,062	103,351	68,140	**474,553**
Current liabilities	(195,654)	-	-	**(195,654)**
Net assets at 31st March 2021	**107,408**	**274,094**	**68,140**	**449,642**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021 (continued)

17. AUDITORS REMUNERATION

Auditors' remuneration is as follows:	2021	2020
	£	£
Auditors remuneration	**5,946**	6,019
Other services - subsidiary	**800**	1,000

18. SUBSIDIARY COMPANY

Social Farms & Gardens owns the whole of the issued share capital of Cultivating Communities, a community interest company registered in England and Wales (company number 07292005), which provides consultancy services. All activities have been consolidated on a line by line basis in the Statement of Financial Activities. The taxable profit is gifted to Social Farms & Gardens. A summary of the results of the subsidiary is shown on the following page.

Cultivating Communities CIC

	2021	2020
	£	£
Turnover		
Fees and contracts	16,702	15,849
Bank interest	-	-
	16,702	15,849
Administrative expenses		
Rent, rates, office costs	268	392
Staff & consultants	9,454	7,599
Management fee paid to the charity	1,000	2,000
Travel	72	904
Events and projects	1,157	-
Accountancy	800	1,000
Distribution to parent undertaking	4,000	4,000
	16,751	**15,895**
The aggregate of the assets, liabilities and funds was:		
Assets	23,584	15,511
Liabilities	(23,509)	(15,387)
Funds	**75**	**124**

19. RELATED PARTIES

The company is the ultimate controlling party of its subsidiary Cultivating Communities, a community interest company limited by guarantee, which forms the trading arm for the charity. One of the charity's Trustees serve on the Board of Directors of the trading company.

During the year the Social Farms & Gardens received a management fee of £1,000 from its trading subsidiary, Cultivating Communities CIC. The charity was owed £4,000 as a grant by Cultivating Communities CIC as at 31 March 2021 (31 March 2020: £4,000). These transactions were eliminated on consolidation in the group financial statements.

20. COMPARATIVE SOFA

	Note	Unrestricted Funds £	Restricted Funds £	Total funds 2020 £	Total funds 2019 £
INCOME					
Income from voluntary income:					
Donations	5	2,181	-	**2,181**	2,159
Income from investments:					
Sales		-	-	-	-
Deposit interest		172	-	**172**	112
Income from charitable activities:					
Grants and contracts	4	45,000	769,715	814,715	834,169
Income from CIC		15,849	-	15,849	4,973
Hire of facilities	6	14,169	-	14,169	9,359
Code subscriptions	6	2,950	-	2,950	3,750
Fees earned	6	37,142	-	37,142	61,203
Training and conferences	6	6,895	-	6,895	7,616
Miscellaneous income	6	5,051	-	5,051	6,299
TOTAL INCOME		**129,409**	**769,715**	**899,124**	929,640
EXPENDITURE					
Costs of raising funds		16,830	-	16,830	14,181
Charitable activities		136,984	861,516	998,500	923,632
TOTAL EXPENDITURE	**7**	**153,814**	**861,516**	**1,015,330**	937,813
Net income/(expenditure)		(24,405)	(91,801)	(116,206)	(8,173)
Transfers between funds	14	3,733	(3,733)	-	-
Fund balances brought forward 1 April 2019	15	344,437	124,327	468,764	476,938
Fund balances carried forward 31 March 2020	15, 16	**323,765**	**28,793**	**352,558**	**468,764**