



**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.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021 (continued)

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

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021 (continued)

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.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021 (continued)

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 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

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021 (continued)

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.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021 (continued)

- '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.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021 (continued)

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

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021 (continued)

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.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021 (continued)

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.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021 (continued)

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

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021 (continued)

- 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)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021 (continued)

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

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021 (continued)

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:

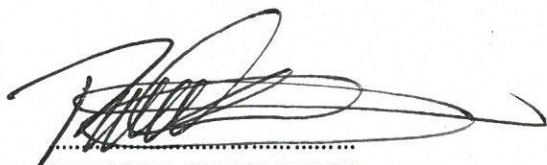
- select suitable accounting policies and apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

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 charitable 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					
<i>Income from voluntary income:</i>					
Donations	5	1,599	-	1,599	2,181
<i>Income from investments:</i>					
Sales		-	-	-	-
Deposit interest		12	-	12	172
<i>Income from charitable activities:</i>					
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.

Social Farms and Gardens

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

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021 (continued)**

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 £
<i>Programmes</i>						
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:

	<u>2021</u> £	<u>2020</u> £
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 £
<i>Programme focus:</i>				
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

	<u>2021</u> £	<u>2020</u> £
Wages and salaries	596,069	536,205
Social security costs	48,834	41,861
Pension costs	27,658	23,399
	<hr/>	<hr/>
	672,561	601,465
	<hr/>	<hr/>
Contractors / freelance	52,420	49,412
Other (recruitment/training)	2,438	10,161
	<hr/>	<hr/>
	54,858	59,573
	<hr/>	<hr/>

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
	<hr/>	<hr/>
	19.2	17.3
	<hr/>	<hr/>
	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
	<u>61,368</u>	<u>7,246</u>	<u>181,758</u>	<u>15,000</u>	<u>265,372</u>
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	<u>50,592</u>	<u>7,246</u>	<u>30,291</u>	<u>6,500</u>	<u>94,629</u>
NET BOOK VALUE					
At 31 March 2021	10,776	-	151,467	8,500	170,743
At 31 March 2020	<u>2,613</u>	<u>-</u>	<u>154,496</u>	<u>8,750</u>	<u>165,859</u>

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	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
	£	£	£	£
Investment in subsidiary – shares at cost	-	-	1	1
	<u>-</u>	<u>-</u>	<u>1</u>	<u>1</u>
	-	-	1	1
	<u>-</u>	<u>-</u>	<u>1</u>	<u>1</u>

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
	<u>319,824</u>	<u>273,626</u>	<u>317,374</u>	<u>268,362</u>

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
	<u>285,688</u>	<u>247,901</u>

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	-
	<u>203,129</u>	<u>125,420</u>	<u>195,654</u>	<u>116,554</u>

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
	<u>37,157</u>	<u>10,922</u>

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.

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021 (continued)**

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					
<i>UK-wide</i>					
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)	-	-
<i>England</i>					
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)	-	-
<i>Scotland</i>					
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)	-	-
<i>Wales</i>					
Welsh Government: Tyfu Fyny	-	237,666	(235,276)	(2,390)	-
Welsh Gov: Comm Land Advisory Service	38,670	50,873	(89,543)	-	-
<i>Northern Ireland</i>					
Big Lottery Fund NI: Growing Resilience	33,935	-	(33,935)	-	-
Big Lottery Fund NI: Digging Deeper	-	64,173	(60,349)	-	3,824
<i>Managed Projects</i>					
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:

	<u>2021</u>	<u>2020</u>
	£	£
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

	<u>2021</u>	<u>2020</u>
	£	£
Turnover		
Fees and contracts	16,702	15,849
Bank interest	-	-
	<u>16,702</u>	<u>15,849</u>
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
	<u>16,751</u>	<u>15,895</u>
The aggregate of the assets, liabilities and funds was:		
Assets	23,584	15,511
Liabilities	(23,509)	(15,387)
	<u>75</u>	<u>124</u>

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021 (continued)

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					
<i>Income from voluntary income:</i>					
Donations	5	2,181	-	2,181	2,159
<i>Income from investments:</i>					
Sales		-	-	-	-
Deposit interest		172	-	172	112
<i>Income from charitable activities:</i>					
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					
<i>Costs of raising funds</i>					
		16,830	-	16,830	14,181
<i>Charitable activities</i>					
		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