



**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

**REPORT AND CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

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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 Recommended 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)**:

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

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-

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

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.

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

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.

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

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)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022 (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 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:

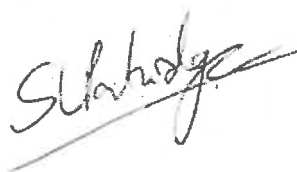
- select suitable accounting policies and apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

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 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 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

Social Farms and Gardens

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total funds 2022 £	Total funds 2021 £
INCOME					
<i>Income from voluntary income:</i>					
Donations	5	5,842	-	5,842	1,599
<i>Income from investments:</i>					
Sales		-	-	-	-
Deposit interest		24	-	24	12
<i>Income from charitable activities:</i>					
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.

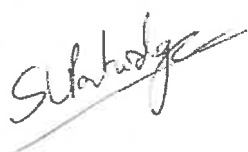
Social Farms and Gardens

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
		—	—

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022 (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 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

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022 (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 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
Esmée 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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022 (continued)

7. TOTAL RESOURCES EXPENDED

	Direct staff costs	Project costs	Other direct costs	Support costs	Total 2022	Total 2021 £
<i>Programmes</i>						
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:

	<u>2022</u> £	<u>2021</u> £
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 £
<i>Programme focus:</i>				
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

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022 (continued)**

8. STAFF COSTS AND TRUSTEES' REMUNERATION

	<u>2022</u>	<u>2021</u>
	£	£
Wages and salaries	645,090	596,069
Social security costs	53,471	48,834
Pension costs	30,740	27,658
	<hr/>	<hr/>
	729,301	672,561
	<hr/>	<hr/>
Contractors / freelance	32,991	52,420
Other (recruitment/training)	2,702	2,438
	<hr/>	<hr/>
	35,693	54,858
	<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 £101,481 (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
	<hr/>	<hr/>
	19.8	19.2
	<hr/>	<hr/>
	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.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022 (continued)

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	
	<u>2022</u> £	<u>2021</u> £	<u>2022</u> £	<u>2021</u> £
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.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022 (continued)

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
	<u>469,358</u>	<u>319,824</u>	<u>475,826</u>	<u>317,374</u>

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
	<u>396,464</u>	<u>285,688</u>

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
	<u>176,680</u>	<u>203,129</u>	<u>174,024</u>	<u>203,129</u>

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
	<u>30,845</u>	<u>37,157</u>

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)	-	-

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022 (continued)

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

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022 (continued)**

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

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022 (continued)**

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.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022 (continued)

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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022 (continued)

17. AUDITORS REMUNERATION

Auditors' remuneration is as follows:	<u>2022</u>	<u>2021</u>
	£	£
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

	<u>2022</u>	<u>2021</u>
	£	£
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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022 (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 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			
<i>Income from voluntary income:</i>			
Donations	1,599	-	1,599
<i>Income from investments:</i>			
Sales	-	-	-
Deposit interest	12	-	12
<i>Income from charitable activities:</i>			
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