



**Social Farms and Gardens
Consolidated Financial Statements
for the year ended**

31 March 2023

Charity Commission number: 294494

Office of the Scottish Charity Register number: SC039440

Company number (registered in England and Wales): 02011023

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

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The Board of Trustees presents its report and consolidated financial statements for the year ended 31 March 2023. The Trustees regret the late filing of the accounts. Lacking an in-house Finance Manager since March 2022 has made the production of accounts difficult for the remaining staff and our financial services providers.

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

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

Trustees’ responsibilities

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

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

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

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

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

Public Benefit

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

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

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

Vision, Mission and Strategy

Our vision

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

Our mission

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

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

Our Values

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

Our Strategic Priorities

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

How we work towards achieving our vision:

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

Chair's introduction

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

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

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

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

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

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



Malachy Dolan and Caroline Hutton
Co-chairs of Trustees

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

Review of Activities 2022-23

Overview

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

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

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

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

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

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

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

Collaboration across devolved countries and English regions

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

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

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

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

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

Leadership development and support for staff to develop their skills

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

Website development: and the upgrading of software

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

Membership

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

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

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

Projects and Activities during the year

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

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

Organisation development

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

Support and advice

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

Information on Fundraising Activities

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

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

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

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

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

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

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

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

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

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

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

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

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

Advocacy

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

Training and Webinars

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

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

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

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

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

Quality Assurance

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

Plans for 2023-24

Throughout the UK

To continue:

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

Governance

The Board will continue:

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

Social Farms and Gardens

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

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

Fundraising

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

To continue:

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

Sustainability

To:

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

Financial Review

Reserves Policy

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

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

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

Reserves Policy and Management:

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

- **Ensure Comprehensive Funding Bids:**

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

- **Rigorous Funding Review Process:**

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

- **Efficient Operations and Resource Management:**

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

- **Income Generation through Charged Services:**

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

Reserves Policy Review and Compliance:

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

Addressing the Shortfall:

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

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

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

Financial management and checks

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

Additional financial controls include:

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

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

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

Structure, Governance and Management

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

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

Members of the Board of Directors (Trustees)

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

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

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

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

Related parties

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

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

Reference and Administrative Information

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

Registered Office: Windmill Hill City Farm Philip Street, Bedminster, Bristol, BS3 4EA

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

Bankers: Co-operative Bank PLC, 14 Broadmead, Bristol BS1 3HH
CAF Bank, 25 Kings Hill Avenue, West Malling ME19 4JQ
Triodos Bank, Deanery Road, Bristol BS1 5AS
Scottish Widows, 67 Morrison Street, Edinburgh EH3 8YJ
Royal Bank of Scotland, 36 St Andrews Square, Edinburgh EH2 2YB

Trustees

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

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

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

OPINION

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

In our opinion the financial statements:

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

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

BASIS FOR OPINION

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

CONCLUSIONS RELATING TO GOING CONCERN

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

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

OTHER INFORMATION

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

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

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

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

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

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

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

- adequate accounting records have not been kept by the parent 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.

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

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

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

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

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

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

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



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

Date:

15/8/24

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

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

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

Social Farms and Gardens

BALANCE SHEETS AT 31 MARCH 2023

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

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

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

Caroline Hutton



(Chair of Trustees)

The notes on pages 21 to 38 form part of these financial statements.

[Company no: 02011023]

**CONSOLIDATED CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023**

	Note	Total funds 2023 £	Total funds 2022 £
Cash (used in)/provided from operating activities		(16,812)	(37,469)
Cash flows from investing activities:			
Interest		-	24
Purchase of fixed assets		-	(13,300)
		_____	_____
(Decrease) in cash & cash equivalents		(16,812)	(50,743)
		_____	_____
Cash & cash equivalents at beginning of year		111,536	162,281
		_____	_____
Cash & cash equivalents at end of year		94,724	111,536
		_____	_____
RECONCILIATION OF NET (EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES			
		£	£
Net income for the reporting period (as per the statement of financial activities)		(139,760)	125,066
Adjustments for:			
Depreciation charges	9	7,444	13,472
(Increase)/decrease in debtors	11	(238,354)	(149,534)
(Decrease) in creditors	12	353,859	(26,449)
Interest		-	(24)
		_____	_____
Net cash (used in)/provided from operating activities		(16,812)	(37,469)
		_____	_____

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

1. GENERAL INFORMATION

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

2. STATEMENT OF COMPLIANCE

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

3. ACCOUNTING POLICIES

(a) Accounting Convention

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

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

(b) Going Concern

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

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

(c) Judgements and key sources of estimation uncertainty

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

(d) Incoming resources

Donations, grants and sponsorship

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

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

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

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023 (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 2023 relate to the leasehold property at Hereford Street, Bristol, and to organisational development work that needs to continue.

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

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

(h) Fixed assets investments:

Investment in subsidiary is stated at cost.

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

5. DONATIONS

Donations - general	4,950	-	4,950	5,842
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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023 (continued)

6. OTHER TRADING ACTIVITIES

	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Code of Practice fees	-	-	-	2,400
Consultancy fees	18,354	-	18,354	48,615
Event fees	20,582	-	20,582	16,280
Hire of facilities	8,537	-	8,537	2,660
Other Income	3,575	-	3,575	9,684
	<u>51,048</u>	<u>-</u>	<u>51,048</u>	<u>79,639</u>

7. TOTAL RESOURCES EXPENDED

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

Support costs include:

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

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

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

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

8. STAFF COSTS AND TRUSTEES' REMUNERATION

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

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

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

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

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

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

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

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023 (continued)**
9. TANGIBLE ASSETS – GROUP AND COMPANY

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

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

10. INVESTMENTS – GROUP AND COMPANY

	Group		Charity	
	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>
	£	£	£	£
Investment in subsidiary – shares at cost	-	-	1	1
	-	-	1	1

Subsidiary company

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

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

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

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

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

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

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

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

13. RESTRICTED FUNDS

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

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

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

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

Restricted Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Welsh Government Food Hubs - A pilot establishing two community anchored “Procurement Food Hubs” in North Powys and Carmarthenshire to create an evidence base to prove that the public sector CAN procure efficiently from local producers using methods that benefit the natural environment and local prosperity

Welsh Government: Community Land Advisory Service - an initiative to provide advice on community land management and to highlight the importance of quality green spaces across Wales.

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

National Lottery Community Fund: Edible Cardiff - a three-year programme of to develop the community growing network in and around Cardiff.

Sustainable Food Places Carmarthen – Supporting local food production locally.

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

National Lottery Community Fund: Digging Deeper - a five-year programme to continue developing networking and support among community growing groups in Northern Ireland.

Necessity (SHED): Seed Swap – funding to trial a seed saving and exchange programme in the north west.

Community Foundation: Cross Border Co-operation - A grant to support a joint project with SF&G sister organisation in Ireland, Community Gardens Ireland. To enable - cross-border co-operation, examine best practice and develop supportive policies for Community Gardens in both jurisdictions.

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

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

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

Donaghadee CDA - Funding to scope out potential sites for a Community Garden in Donaghadee, provide a concept design and conduct community engagement through community meals.

Green Future Association - A grant to support SF&G work forming and organising a Policy Influencer Networkers Group with Local Council Officers and experts to co-design a Benchmark Standard for Community Growing and Allotment Provision in NI.

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

Manchester Green Alliance - funds held for work in Manchester.

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

RESTRICTED FUNDS – PREVIOUS YEAR

	Balance 1 April 2021 £	Incoming Resources £	Outgoing Resources £	Balance Transfers £	Balance 31 March 2022 £
Restricted funds					
UK-wide					
Hilden Trust	-	30,000	(30,000)	-	-
European Social Fund: Gardeniser Hub	15,755	4,556	(17,911)	-	2,400
European Social Fund: Gardeniser Plus	4,744	4,983	(5,480)	-	4,247
European Social Fund: Learning Bubbles	-	14,234	(13,413)	-	821
Seedbed Trust: Gardens of Sanctuary	5,381	-	(1,500)	-	3,881
HMRC: Coronavirus Job Retention Scheme	-	13,493	(13,493)	-	-
England					
Natural England: Growing Care Farming	-	225,999	(224,913)	(1,086)	-
City Bridge Trust	7,289	69,890	(66,460)	-	10,719
National Lottery Community Fund: Awards for All England	2,764	-	(2,764)	-	-
Green Grants (Nottingham)	-	4,480	(350)	-	4,130
Innovate: FEW-Meter	754	-	-	-	754
London LDC	-	23,360	(23,360)	-	-
Clifton Garden Society	-	4,500	(4,500)	-	-
Scotland					
Scottish Govt: Food & Drink	-	37,000	(32,673)	-	4,327
Urban Agriculture Consortium	4,000	-	(1,500)	-	2,500
Pockets & Prospects	1,500	-	-	-	1,500
Wales					
Welsh Government: Controlled Environment Agriculture	-	190,630	(118,900)	-	71,730
Welsh Government: Resilient Green Spaces	-	388,330	(378,365)	(7,078)	2,887
Welsh Government: Food Hubs	-	28,043	(28,043)	-	-
Welsh Government: Community Land Advisory Service	-	98,075	(96,935)	(1,140)	-
Food Sense	5,000	47,920	(9,412)	-	43,508
Keep Wales Tidy	-	23,450	(23,450)	-	-
National Lottery Community Fund: Edible Cardiff	7,250	30,783	(22,305)	-	15,728
Northern Ireland					
National Lottery Community Fund: Digging Deeper	4,801	99,346	(103,057)	-	1,090
National Lottery Community Fund: Lockdown support	2,244	-	(2,244)	-	-
Necessity (SHED): Seed Swap	2,551	10,000	(5,190)	-	7,362

Social Farms and Gardens

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

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

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

14. UNRESTRICTED FUNDS - GROUP

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

Designated Funds

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

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

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

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

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

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

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

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

UNRESTRICTED FUNDS – GROUP PREVIOUS YEAR

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

15. ANALYSIS OF NET ASSETS - GROUP

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

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

16. ANALYSIS OF NET ASSETS - CHARITY

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

17. POST-BALANCE SHEET EVENTS

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

18. AUDITORS REMUNERATION

Auditors' remuneration is as follows:	<u>2023</u>	<u>2022</u>
	£	£
Auditors remuneration	13,080	5,280
Other services	2,000	920

19. SUBSIDIARY COMPANY

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

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

Cultivating Communities CIC

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

20. RELATED PARTIES

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

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

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

21. COMPARATIVE SOFA

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