

THE TAM O'SHANTER COTTAGE URBAN FARM TRUST

England & Wales · Charity number 505444

Details

Other names	THE TAM O'SHANTER COTTAGE TRUST, TAM O'SHANTER URBAN FARM
Status	Registered
Legal form	Other
Registered	1976-08-31
Register	View on the Charity Commission register

Contact

Address	15 Morpeth Close Moreton Wirral CH46 6HQ
Phone	07775903462
Email	hello@tamoshanterfarm.org.uk
Website	www.tamoshanterfarm.org.uk

Activities

Objects: 1. TO PROMOTE THE PRESERVATION OF THE BUILDING ERECTED ON THE LAND SPECIFIED IN THE SCHEDULE HERETO AND KNOWN AS THE TAM O'SHANTER COTTAGE FOR USE AS A FIELD STUDY CENTRE FOR THE ADVANCEMENT OF EDUCATION IN THE BOROUGH OF WIRRAL; AND 2. TO PROVIDE AND MAINTAIN FACILITIES IN THE INTEREST OF SOCIAL WELFARE FOR RECREATION AND LEISURE-TIME OCCUPATION FOR THE BENEFIT OF THE INHABITANTS OF THE SAID BOROUGH WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE

Activities: Manage a city farm on the outskirts of Birkenhead, Wirral for public recreation and education. With a small collection of farm animals, cafe, nature trail, special events and gift shop the farm also provides opportunities for volunteers to be involved from manual tasks to fundraising.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Education/training, Environment/conservation/heritage
- **Who:** Children/young People, People With Disabilities

Geography

- **Area of benefit:** BOROUGH OF WIRRAL
- Wirral

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£149,112	£144,599	-	-
2024-03-31	£135,074	£152,119	-	-
2023-03-31	£105,842	£136,849	-	-
2022-03-31	£135,086	£104,052	-	-
2021-04-04	£136,386	£118,142	-	-

Trustees

Name	Role	Appointed
Tom Sault	Chair	2019-01-17
George Davies		
Gillian Wood		2017-05-15
Josephine Mary Wood MBE		2020-08-06
Kathryn Maria Pennington		2023-05-01
Pauline Elizabeth Hayes		2022-05-13
STEVE FOULKES		
Shaun Brady		2021-02-26

THE TAM O'SHANTER COTTAGE URBAN FARM TRUST

England & Wales - Charity number 505444

Accounts

REGISTERED CHARITY NUMBER 505444

TAM O'SHANTER COTTAGE URBAN FARM TRUST



**ANNUAL REPORT AND ACCOUNTS
FOR THE FINANCIAL YEAR 2024/25**

Corke Accountancy Services,
2 Upton Road,
Claughton,
Wirral,
CH41 0DF.

TAM O'SHANTER COTTAGE URBAN FARM TRUST

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TAM O'SHANTER COTTAGE URBAN FARM TRUST

REPORT OF THE TRUSTEES FOR THE FINANCIAL YEAR 2024/25

OBJECTIVES AND ACTIVITIES

Objectives and Aims

The Trust was set-up in 1976 to look after the Cottage whilst the Urban Farm opened in 1987. The Trustees remain committed to protecting and improving the environment at the Farm and, where possible, in the wider community, to improve quality of life and promote sustainable development.

The objects of the Charity are :-

- 1 To promote the preservation of the building erected on the land known as the Tam O'Shanter Cottage and the provision of a study centre for the advancement of education in the Borough of Wirral; and
- 2 To provide and maintain facilities in the interests of social welfare for the recreation and leisure-time occupation for the benefit of the inhabitants of the said borough with the object of improving their quality of life.

To assist with delivering these objectives, but not otherwise, the Trust may:-
Provide and maintain an urban farm or smallholding as an adjunct to the Cottage.
Co-operate with other charities and local authorities; and
Do all such other lawful acts or things incidental and conducive to the objects.

To meet the objects of the Trust we aim to achieve the following:-
Maintain a small, varied collection of farm animals with welfare a high priority.
Use the farm as an educational and leisure facility.
Preserve and enhance the farm's heritage.
Maintain the Farm as a healthy, safe and secure recreational facility.
Maintain, or improve, the environmental sustainability of the farm.
Create opportunities for public participation and engagement.

The Objectives and Strategic aims are:-

- To continue to provide a free amenity to the public.
- To maintain, or improve, the facilities of the farm for public benefit.
- To continue to promote the farm thereby maintaining visitor numbers.
- To improve the level of income to meet liabilities and safeguard against future risks.
- To explore opportunities of working in partnership with organisations or individuals that help meet our objectives in a cost-effective way.

TAM O'SHANTER COTTAGE URBAN FARM TRUST

REPORT OF THE TRUSTEES FOR THE FINANCIAL YEAR 2024/25

Public Benefit

A free recreational amenity based on the 4.5 acres of Tam O'Shanter Urban Farm which is open daily with a collection of farm animals, play equipment, nature areas, picnic facilities, café and the provision of a series of seasonal events.

The Trust manages, and maintains, toilets which are available to Farm visitors as well as visitors to the local area, including the nearby Bidston Hill, which includes the windmill, lighthouse and observatory, and Flaybrick Cemetery.

Opportunities for those aged 14 years and over to become involved in the day-to-day activities on the Farm by looking after the animals and undertaking maintenance tasks as well as becoming involved with fund-raising and the running of events. These opportunities have seen volunteers able to enhance their Curriculum Vitae which has helped them to apply for, and secure, paid employment.

Support for students undertaking the Duke of Edinburgh Award Scheme and providing on-site experience for students at local colleges and those providing courses in the areas of animal management and veterinary qualifications.

The preservation of the historic thatched property known as Tam O'Shanter Cottage with its place in the heritage of the local area. Working with the Bidston Archaeology Group on the continued research into the history of the area which includes the project investigating what lies beneath the farm.

Educational benefits to local children through organised visits for schools and through volunteers undertaking practical tasks. A structured and supported work environment for adults with barriers to employment.

The Trustees confirm that they have complied with the requirements of Section 4 of the Charities Act 2011 to have regard to the public benefit guidance published by the Charity Commission for England and Wales.

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REPORT OF THE TRUSTEES FOR THE FINANCIAL YEAR 2024/25

ACHIEVEMENT AND PERFORMANCE

Charitable Activities

Review of the year

Following on from the global pandemic, the on-going war in Ukraine and consequential effect on energy costs and the impact of inflation the picture remained unsettled. Like many other organisations the Trust, severely affected by energy price rises and inflation, faced a financial challenge. This will increase with Government changes relating to National Insurance in April 2025. Along with the wider pressures facing the country grant-funding bodies began undertaking a review of their criteria for providing assistance effectively reducing, or removing, support they previously gave to a variety of charitable organisations.

The Trust continued to meet The Code of Practice on the Control of Animal Diseases to prevent the transmission of zoonotic diseases which applies to all farms and animal attractions. This involved the continuing enhancement of hand-washing and cleansing facilities, animal paddocks, maintenance of the middens, etc. With the impact of bird flu DeFRA (Department for Food and Rural Affairs) instructed birds to be placed in aviaries or similar enclosures as the bird population again faced 'flockdown'.

In response to these issues the Trust was grateful for the ongoing support from local businesses, service as well as financial, the incredible team of volunteers who put in hours of work to ensure the farm continues to remain open and the public for whom the farm provides a place of enjoyment, education and relaxation. The staff (Day Leads) have seen a number of changes in personnel during the year. They remain key to the successful operation of the farm and are on-site to oversee activities, and ensure the safety of volunteers and visitors, on the farm. As a result of the hard work of the people involved, including farm volunteers, volunteer maintenance team, staff and the Core Team the farm enjoyed another successful year

The connections with Oldershaw School, Claremount School and Wirral Metropolitan College enabled local students to enjoy activities on the farm whilst gaining valuable skills. Students from Reaseheath College, Myerscough College and Liverpool John Moores University saw placements supporting their studies with valuable on-site experience. The engagement of local schools and other local groups provided opportunities for working on the farm on a range of activities.

TAM O'SHANTER COTTAGE URBAN FARM TRUST

REPORT OF THE TRUSTEES FOR THE FINANCIAL YEAR 2024/25

The farm includes a range of animals including alpacas, chickens, cockerels, ducks, goats, pigs, sheep and smaller animals. Veterinary support was maintained and recognised the standards achieved. Unfortunately, the requirement from DeFRA for all birds to be kept enclosed to prevent the spread of avian flu between birds was re-issued early in 2025. Further work to the paddocks included drainage and fencing as well as dividing the existing duck field to facilitate stock rotation. However, the increasing number of periods of wet weather put more pressure on the availability of the paddocks.

Whilst complying with the Code of Practice animal feeding by the public through the use of feeding tubes and a different feed has proven popular. Bookings for The Barn, regularly used for children's parties, and Education Centre increased as did the number of group visits including schools and other organisations. Local business work-days saw Royal Sun Alliance and Department for Work and Pensions attending. Seasonal events continued to be well attended and successful, particularly those at Easter, Halloween and Christmas demonstrating public support for the farm.

Reference has been made to farm maintenance and appearance and, as always, there remains a lot that could be done. The nature reserve and Education Centre was funded by a grant from the Veolia Environmental Trust and the incredible support from Peter Gavin Contractors. The nature area continues to be developed and in conjunction with the Centre provides a space for teaching, understanding and appreciating nature. During December the area is turned into a Christmas haven and visited by Father Christmas. The Eco-Building's wooden veranda was replaced and improved through a successful grant application to Borough of Culture and further work from Peter Gavin and the volunteer team. The team continues to put in a tremendous amount of work which this year saw the upgrades to the middens, the removal, and replacement, of over 100 fence posts with the cost of the posts generously funded by local people. The new cabin / shop was installed before Christmas and has proven an excellent addition for the sale of feed and other items to benefit Trust finances. Some work, whilst essential, is not readily noticeable such as the replacement of fire alarms and improvements to security through CCTV works.

The café, run by BeeWirral, an independent caterer, provides a welcome facility for visitors to the local area. With the Trust benefitting from a lease arrangement this provides a reliable source of income to the Trust. BeeWirral offer a range of food and drink for visitors with the picnic area regularly filled by customers and other visitors to the farm and local area.

TAM O'SHANTER COTTAGE URBAN FARM TRUST

REPORT OF THE TRUSTEES FOR THE FINANCIAL YEAR 2024/25

The Cottage, occupied by the night security who oversee the farm and also alert the authorities over incidents in the surrounding area, is one of only a few thatched rooved premises in the Wirral. After the severe weather during 2023/24 major repairs were undertaken on the thatch from early 2025. Under the terms of the lease with Wirral Council these costs were met by the Council.

Despite the financial pressures the Trust continues to keep the farm free from any admission charge. The introduction of signage highlighting the cost of running the farm and encouraging visitors to make cash donations has seen on-site income increase. In response to the move in society away from using cash the Trust has in place cash-less donation facilities. The response of local people and businesses, including the Leverhulme Trust and John Moores University, continues to be amazing.

Financial Review

Overview of the year

During the year income exceeded spend by £4513 although some of the income was to support costs to be incurred in 2025/26.

Income of £149,112 included John Moores Foundation £7,500, Koala North West £3,000, Wirral Together Fund £1,200, Wirral Heritage Fund £17,550

General Donations amounted to almost £45,000. The farm's Knit & Natter Group donated £490 and over £27,500 came into the shop for goods and animal feed sales.

Within the spend of £144,599 there was £38,000 for Farm Employees, £20,000 on animal feed and veterinary care, £35,000 on maintenance and repairs including ringfenced expenditure on replacing balcony surrounding the Eco Building

Our insurance came to over £6000 this year due to additional insured requirements for running courses for unattended children. As always, our electricity bill was a shocker at close to £18,000 and the remainder of our expenses were shop stock, phone costs, accounting etc.

Reserves Policy

The year-end cash balance was £55,000. However, this included £16,500 of funding for commitments in 2025/26 leaving £38,610 to meet any unforeseen costs. The Trust seeks to hold Reserves which are sufficient to cover around three months spend.

TAM O'SHANTER COTTAGE URBAN FARM TRUST

REPORT OF THE TRUSTEES FOR THE FINANCIAL YEAR 2024/25

FUTURE PLANS

The Trust keeps under review its plans to ensure the Cottage and Farm are there for future generations. The challenges faced are similar to all other charitable organisations with the most significant being financial. The impact of inflation and new Government budgetary decisions are assessed and monitored. The need for adequate staffing to be in place to, enable volunteers to engage in and, undertake farm activities is increasingly reliant upon the Trust generating income as grant-funding bodies now focus on supporting non-core activities. The aim remains to become self-sustainable, this relies on securing income from café and farm activities; letting of the Barn, Eco-Building and Education Centre; seasonal events; educational, health and welfare support and donations. Wherever possible applications for grant assistance will continue to be pursued with a range of organisations.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure, governance and management

Governing Document

The Charity is governed by the Trust consisting of the Chair, Vice Chair, Secretary and Treasurer together with other Trustees.

The Farm and Cottage premises are leased from Wirral Council with the 99 year lease agreed from July 2019 at an annual rental of one Bidston pine cone.

Recruitment and Appointment of New Trustees

The Trust shall consist of not less than six, and not more than ten, suitable and competent persons who are willing and able to carry out the duties of a Trustee for the Benefit of the Trust. These are the Trustees as presently constituted and such other persons as they, or their successors, may appoint either to fill vacancies or to increase their number, up to the maximum of ten.

Management

The day-to-day management of the Farm is undertaken by Trust employees, overseen by a Core Team comprising a number of Trustees. The night-time security

is provided under a lease arrangement with the tenant of the Tam O'Shanter Cottage.

TAM O'SHANTER COTTAGE URBAN FARM TRUST

REPORT OF THE TRUSTEES FOR THE FINANCIAL YEAR 2024/25

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name	Tam O'Shanter Cottage Urban Farm Trust	
Registered Charity	505444	
Trustees	Tom Sault	Chair
	Steve Foulkes	Vice Chair
	Josephine Wood MBE	Treasurer
	Pauline Hayes	Secretary
	Bruce Berry	Resigned January 2025
	Shaun Brady	
	George Davies	
	Kath Pennington	
	Caroline Standring	Resigned November 2025
	Gillian Wood	
Principal Address	Tam O'Shanter Cottage, Boundary Road, Bidston, Wirral, CH43 7PD.	
Independent Examiner	Corke Accountancy Services, 2 Upton Road, Claughton, Wirral, CH41 0DF.	

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing this Report and Financial Statements in accordance with United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The Trustees are responsible for keeping proper accounting records that enables them to ensure the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Constitution. The Trustees are responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Annual Report was approved by the Trustees on 14-03-26

TAM O'SHANTER COTTAGE URBAN FARM TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the Charity Trustees on my examination of the Accounts of the Tam O'Shanter Cottage Urban Farm Trust for the year ended 31 March 2025.

Responsibilities and basis of report

As the Charity Trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

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

- 1 Accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
- 2 The Accounts do not accord with those records; or
- 3 The Accounts do not comply with the applicable requirements concerning the form and content of Accounts set out in the Charities (Accounts and Reports) Regulations 2008, other than any requirement that the Accounts give a true and fair view, which is not a matter considered as part of the independent examination.

I have no concerns, and have come across no other matters in connection with the examination, to which attention should be drawn in this report in order to enable a proper understanding of the Accounts to be reached.

Rachel Corke FCA,
Corke Accountancy Services,
2 Upton Road,
Claughton,
Wirral,
CH41 0DF.

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T Sault

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J Wood MBE

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REPORT OF THE TRUSTEES FOR THE FINANCIAL YEAR 2023/24

ACHIEVEMENT AND PERFORMANCE

Charitable Activities

Review of the year

With the ending of the global pandemic, the war in Ukraine and the consequential impact on energy supply, along with inflation the picture was unsettled nationally. The farm was severely affected by energy price rises as the long-standing contract ended at the peak of the increase in prices. Once again, the support of the local public throughout the year was amazing as April 2023 saw an Easter event that attracted huge numbers to the farm and closed with a similar Easter event in March 2024. Along with the hard work of those people involved, including farm volunteers, the volunteer maintenance team, staff and the Core Team the farm enjoyed another successful year.

The Code of Practice Control of Animal Diseases, enhanced from April 2022, to prevent the transmission of zoonotic diseases, applied to all farms and animal attractions. The Trust, under the remit of Wirral Council Environmental Health, faced additional demands during the previous year including additional hand-washing and cleansing facilities, double-fencing of animal paddocks, clearance of the middens, etc. The Code effectively ended direct contact with animals by members of the public. With the trial, and adoption, of various animal feeding approaches there was subsequently a solution which enabled this much-loved feature to be gradually re-introduced.

As the Wirral Council Voluntary Community Sector Renewal Fund covered 12 months this partially covered 2023/24. The Trust then agreed, and allocated resources, to maintain some Day Lead posts during the year with Volunteer Day Leads on the other days. These Day Leads worked closely with the Core Team, formed in early 2022, as policies, procedures and agreements were strengthened and volunteer teams were created, enhancing arrangements with schools and community groups.

The connections with Oldershaw School, Claremount School and Wirral Metropolitan College enabled local school students to enjoy activities on the farm whilst gaining valuable skills. Students from Reaseheath College and Liverpool John Moores University saw placements supporting their studies with valuable on-site experience. The engagement of local schools and other local groups provided opportunities for working on the farm on a range of activities as well as the management of the allotment area.

TAM O'SHANTER COTTAGE URBAN FARM TRUST

REPORT OF THE TRUSTEES FOR THE FINANCIAL YEAR 2023/24

The number, and range, of animals increased including chickens, cockerels, and smaller animals. Veterinary support was maintained and recognised the standards achieved. Fortunately, the requirement from DeFRA (Department for Food and Rural Affairs) for all birds to be kept enclosed to prevent the spread of avian flu between birds was not re-issued during the year. The paddocks were subject to further work, including drainage and fencing, but the year saw some considerable periods of wet weather which put pressure on the availability of the paddocks. Additional work being planned for 2024/25 to enable the increased rotation of the animals.

In responding to the Code of Practice animal feeding by the public was brought back through the use of feeding tubes and a variety of feed alternatives was tried before settling for a preferred option in early 2024. Bookings for The Barn and new Education Centre increased as did the number of group visits including schools and other organisations. Support from local businesses saw workdays from such as Royal Sun Alliance and the Department for Work and Pensions. The seasonal events continued to be well supported and successful, particularly those at Easter, Halloween and Christmas further demonstrating the public support for the farm.

Considerable work was completed regarding farm maintenance and appearance although there still remains a lot to be done. The former pig-field was transformed to a nature reserve with the new Education Centre, being funded by a grant from the Veolia Environmental Trust and the incredible support from Peter Gavin Contractors. The Centre provides a space for teaching and understanding and appreciating the nature area which continues to be developed. During December, the area is turned into a Christmas haven and visited by Father Christmas. The team of volunteers continues to put in a tremendous amount of work which this year saw the removal of, and replacement of, over one hundred fence posts with the cost of the posts generously funded by local people. Some of the work, whilst essential, is not readily noticeable as various health and safety work has been completed including the replacement of fire alarms and improvements to security through CCTV works. One area that is a priority in 2024 is the replacement of the Eco-Building veranda for which grant support is needed to meet the significant cost involved.

The café, run by BeeWirral, an independent caterer, provides a welcome facility for visitors to the local area. With the Trust benefitting from a lease arrangement this provides a reliable source of income to the Farm. BeeWirral continue to offer a range of food and drink for visitors with the picnic area regularly filled by customers and other visitors to the farm and local area.

TAM O'SHANTER COTTAGE URBAN FARM TRUST

REPORT OF THE TRUSTEES FOR THE FINANCIAL YEAR 2023/24

The Cottage, occupied by the night security, possesses one of only a few thatched rooves in the Wirral. The severe weather experienced during the year means the thatch needs further major repairs. Under the terms of the lease with Wirral Council such costs are met by the Council and are programmed to take place later in 2024.

Despite the financial challenges the Farm continues to be free from any admission charge. Following the introduction of signage encouraging visitors to make donations the on-site income increased significantly. In responding to those people moving away from the use of cash the Farm has installed other means, cash-less donation stations, by which people can help support the costs of the Farm. The response of local people and businesses, including the Leverhulme Trust and John Moores University, continues to be amazing.

Financial Review

Overview of the year

During the year expenditure exceeded income by £17,045.

Income of £139,074 included.

- John Moores Foundation £7,505
- Leverhulme Trust £10,000
- Merseyrail – charity of the year award - £11,450.
- Vola Consortium – for IT infrastructure - £9,905
- Anonymous Benefactor (via a legacy will) £10,000
- Awards for All – grant funding for projects - £9,980
- Royden Rotary Club – sink for barn - £700
- Knit & Natter Group – donation - £655.
- Donation posts - £12,000.
- Vitaflo for irrigation project - £750
- Heap and Partners for monthly donations - £6,500.
- G & P Martin Trust – donation - £5000
- Koala Northwest – funding for out of school events - £3000
- New Brighton Ladies Bowling – donation - £200
- Storeton Woods Dog Walkers – donation - £50
- Heswall Quakers – donation - £210
- Alan's Great Quiz Nights – donation - £550
- The Brotherton Trust – donation - £250
- Schools attending - £1875.

We were happy to receive donations from a number of funerals held this year. Thank you for thinking of us at a sad time in your life.

And thank you to all our supporters who make monthly donations of all sizes – these all add up over the course of a year and make a big difference to our ability to stay safe, free to access and secure.

Within the spend of £148,577.25 there was: -

£41,395.12 for Farm Management and employees.

£10,506.21 spent on animal feed and bedding.

£4,657.07 on vet bills

£5,902.82 on consumables for toilet upkeep and cleaning products

£18,229.41 on repairs and maintenance.

£10,208.07 was spent upgrading the entire IT system and making Wi-Fi available across the whole site.

£30,852.30 for electricity!

£6,336.19 for insurance

Reserves Policy

The year-end cash balance was £??k. However, this included £??k of funding for commitments in 2024/25 leaving £??k to meet any unforeseen costs. The Trust seeks to hold Reserves which are sufficient to cover around three months spend.

TAM O'SHANTER COTTAGE URBAN FARM TRUST

REPORT OF THE TRUSTEES FOR THE FINANCIAL YEAR 2023/24

FUTURE PLANS

The Trust continues to keep under review its plans to ensure the Cottage and Farm are there for future generations. It faces similar challenges to all other charitable organisations with the most significant being financial. The impact of inflation, particularly on fuel and the cost of materials costs, continues to be monitored. The need for adequate staffing to be in place to enable volunteers to engage in and, undertake farm activities is reliant upon generating income as grant-funding bodies now focus on supporting non-core activities. So, whilst the aim is to become self-sustainable, this relies on securing income from café and farm activities; the letting of the Barn, Eco-Building and Education Centre; seasonal events; from educational, health and welfare support and from donations. Wherever possible, applications for grant assistance will continue to be pursued with a range of organisations.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure, governance and management.

Governing Document

The Charity is governed by the Trust consisting of the Chair, Vice Chair, Secretary and Treasurer together with other Trustees.

The Farm and Cottage premises are leased from Wirral Council with the 99-year lease agreed from July 2019 at an annual rental of one Bidston pine cone.

Recruitment and Appointment of New Trustees

The Trust shall consist of not less than six, and not more than ten, suitable and competent persons who are willing and able to carry out the duties of a Trustee for the Benefit of the Trust. These are the Trustees as presently constituted and such other persons as they, or their successors, may appoint either to fill vacancies or to increase their number, up to the maximum of ten.

Management

The day-to-day management of the Farm is undertaken by Trust employees, overseen by a Core Team comprising a number of Trustees. The night-time security is provided under a lease arrangement with the tenant of the Tam O'Shanter Cottage.

TAM O'SHANTER COTTAGE URBAN FARM TRUST

REPORT OF THE TRUSTEES FOR THE FINANCIAL YEAR 2023/24

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name	Tam O'Shanter Cottage Urban Farm Trust	
Registered Charity	505444	
Trustees	Tom Sault	Chair
	Steve Foulkes	Vice Chair
	Josephine Wood MBE	Treasurer
	Pauline Hayes	Secretary
	Bruce Berry	Leave of absence November 2023
	Shaun Brady	
	George Davies	
	Kath Pennington	Appointed April 2023
	Caroline Standring	
	Gillian Wood	
Principal Address	Tam O'Shanter Cottage, Boundary Road, Bidston, Wirral, CH43 7PD.	
Independent Examiner	Corke Accountancy Services, 2 Upton Road, Claughton, Wirral, CH41 0DF.	

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing this Report and Financial Statements in accordance with United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The Trustees are responsible for keeping proper accounting records that enables them to ensure the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Constitution. The Trustees are responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Annual Report was approved by the Trustees on _____ and signed on its behalf by: -

Tom Sault
Chair

TAM O'SHANTER COTTAGE URBAN FARM TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the Charity Trustees on my examination of the Accounts of the Tam O'Shanter Cottage Urban Farm Trust for the year ended 31 March 2024.

Responsibilities and basis of report

As the Charity Trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

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

- 1 Accounting records were not kept in respect of the Trust as required by Section 130 of the Act: or
- 2 The Accounts do not accord with those records; or
- 3 The Accounts do not comply with the applicable requirements concerning the form and content of Accounts set out in the Charities (Accounts and Reports) Regulations 2008, other than any requirement that the Accounts give a true and fair view, which is not a matter considered as part of the independent examination.

I have no concerns and have come across no other matters in connection with the examination, to which attention should be drawn in this report in order to enable a proper understanding of the Accounts to be reached.

Rachel Corke FCA,
Corke Accountancy Services,
2 Upton Road,
Claughton,
Wirral,
CH41 0DF.

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2024
for
Tam O'Shanter Cottage Urban Farm Trust

Corke Accountancy Services
2 Upton Road
Claughton
Wirral
CH41 0DF

Tam O'Shanter Cottage Urban Farm Trust

Contents of the Financial Statements
for the Year Ended 31 March 2024

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Tam O'Shanter Cottage Urban Farm Trust

Report of the Trustees for the Year Ended 31 March 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Trust was set-up in 1976 to look after the Cottage whilst the Urban Farm opened in 1987. The Trustees remain committed to protecting and improving the environment at the Farm and, where possible, in the wider community, to improve quality of life and promote sustainable development.

The objects of the Charity are :-

1 To promote the preservation of the building erected on the land known as the Tam O'Shanter Cottage for use as a study centre for the advancement of education in the Borough of Wirral; and

2 To provide and maintain facilities in the interests of social welfare for the recreation and leisure-time occupation for the benefit of the inhabitants of the said borough with the object of improving their condition of life.

To assist with delivering these objectives, but not otherwise, the Trust may:-

Provide and maintain an urban farm or smallholding as an adjunct to the Cottage.

Co-operate with other charities and local authorities; and

Do all such other lawful acts or things incidental and conducive to the objects.

To meet the objects of the Trust we aim to achieve the following:-

Maintain a small, varied collection of farm animals with welfare a high priority.

Use the Farm as an educational and leisure facility.

Preserve and enhance the Farm's heritage.

Maintain the Farm as a healthy, safe and secure recreational facility.

Maintain, or improve the environmental sustainability of the Farm.

Create opportunities for public participation in a community project.

Objectives and strategic aims

To continue to provide a free amenity to the public.

To maintain, or improve, the facilities of the Farm for public benefit.

To continue to promote the use of the Farm thereby maintaining visitor numbers.

To improve the level of income to meet liabilities and safeguard against future risks.

To explore opportunities of working in partnership with organisations or individuals that help meet our objectives in a cost effective way.

OBJECTIVES AND ACTIVITIES

Public benefit

A free recreational amenity based on the 4.5 acres of Tam O'Shanter Urban Farm which is open daily with a collection of farm animals, play equipment, nature areas, picnic facilities, café, and a series of seasonal events.

The Trust manages, and maintains, toilets which are available to Farm visitors as well as visitors to the local area, including the nearby Bidston Hill, which includes the windmill, lighthouse and observatory, and Flaybrick Cemetery.

Opportunities for those aged 14 years and over to become involved in the day-to-day activities on the Farm by looking after the animals and undertaking maintenance tasks as well as becoming involved with fund-raising and the running of events.

Support for students undertaking the Duke of Edinburgh Award Scheme and providing on-site experience for students at local colleges and those providing courses in the areas of animal management and veterinary qualifications.

The preservation of the historic thatched property known as Tam O'Shanter Cottage with its place in the heritage of the local area. Working with the Bidston Archaeology Group on the continued research into the history of the area which includes the project investigating what lies beneath the farm.

Educational benefits to local children through organised visits for schools and through volunteers undertaking practical tasks. A structured and supported work environment for adults with barriers to employment.

The Trustees confirm that they have complied with the requirements of Section 4 of the Charities Act 2011 to have regard to the public benefit guidance published by the Charity Commission for England and Wales.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Review of the year

See the Trustees Report for full report.

FINANCIAL REVIEW

Financial position

Overview of the year

During the year expenditure exceeded income by £17,045. Please see full report for further analysis.

Principal funding sources

Funding during the year has primarily been grant income along with donations and rental income.

Reserves policy

The year-end cash balance was £48,540.

The Trust seeks to hold Reserves which are sufficient to cover around three months spend.

FUTURE PLANS

The Trust continues to keep under review its plans to ensure the Cottage and Farm are there for future generations. It faces similar challenges to all other charitable organisations with the most significant being financial.

The impact of inflation, particularly on fuel and the cost of materials costs, continues to be monitored. The need for adequate staffing to be in place to enable volunteers to engage in and undertake farm activities is reliant upon generating income as grant-funding bodies now focus on supporting non-core activities.

So, whilst the aim is to become self-sustainable, this relies on securing income from café and farm activities; the letting of the Barn, Eco-Building and Education Centre; seasonal events; from educational, health and welfare support and from donations.

Wherever possible, applications for grant assistance will continue to be pursued with a range of organisations.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is governed by the Trust consisting of the Chair, Vice Chair, Secretary and Treasurer together with other Trustees.

The Farm and Cottage premises are leased from Wirral Council with an updated 99 year lease agreed from July 2019 at an annual rental of one Bidston pine cone.

Recruitment and appointment of new trustees

The Trust shall consist of not less than six, and not more than ten, suitable and competent persons who are willing and able to carry out the duties of a Trustee for the Benefit of the Trust. These are the Trustees as presently constituted and such other persons as they, or their successors, may appoint either to fill vacancies or to increase their number, up to the maximum of ten.

Management

The day-to-day management of the Farm is undertaken by Trust employees, overseen by a Core Team comprising a number of Trustees. The night-time security is provided under a lease arrangement with the tenant of the Tam O'Shanter Cottage.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

505444

Principal address

Boundary Road

Bidston

Wirral

CH43 7PD

Tam O'Shanter Cottage Urban Farm Trust

Report of the Trustees
for the Year Ended 31 March 2024

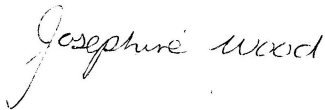
Trustees

B Berry (resigned 30.11.23)
G Davies
G Wood
T Sault
S Brady
J Wood MBE
P Hayes
C Standing
S Foulkes
K M Pennington (appointed 1.5.23)

Independent Examiner

Corke Accountancy Services
2 Upton Road
Claughton
Wirral
CH41 0DF

Approved by order of the board of trustees on 30 January 2025 and signed on its behalf by:

A handwritten signature in cursive script that reads "Josephine Wood".

J Wood MBE - Trustee

Independent examiner's report to the trustees of Tam O'Shanter Cottage Urban Farm Trust

I report to the charity trustees on my examination of the accounts of Tam O'Shanter Cottage Urban Farm Trust (the Trust) for the year ended 31 March 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

R Corke

Rachel Corke

Corke Accountancy Services
2 Upton Road
Claughton
Wirral
CH41 0DF

30 January 2025

Tam O'Shanter Cottage Urban Farm Trust

Statement of Financial Activities
for the Year Ended 31 March 2024

	Notes	Unrestricted funds £	Designated £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	48,364	-	(1)	48,363	45,233
Charitable activities						
Farm costs		-	-	41,840	41,840	13,300
Other trading activities	3	18,851	-	1,875	20,726	31,030
Investment income	4	24,145	-	-	24,145	16,278
Total		<u>91,360</u>	<u>-</u>	<u>43,714</u>	<u>135,074</u>	<u>105,841</u>
EXPENDITURE ON						
Raising funds	5	10,339	-	4,817	15,156	24,651
Charitable activities						
Farm costs		88,316	-	48,647	136,963	112,199
Total		<u>98,655</u>	<u>-</u>	<u>53,464</u>	<u>152,119</u>	<u>136,850</u>
NET						
INCOME/(EXPENDITURE)		(7,295)	-	(9,750)	(17,045)	(31,009)
Transfers between funds	12	(7,736)	-	7,736	-	-
Net movement in funds		<u>(15,031)</u>	<u>-</u>	<u>(2,014)</u>	<u>(17,045)</u>	<u>(31,009)</u>
RECONCILIATION OF FUNDS						
Total funds brought forward		34,453	5,000	303,607	343,060	374,069
TOTAL FUNDS CARRIED FORWARD		<u>19,422</u>	<u>5,000</u>	<u>301,593</u>	<u>326,015</u>	<u>343,060</u>

The notes form part of these financial statements

Tam O'Shanter Cottage Urban Farm Trust

Balance Sheet

31 March 2024

	Notes	Unrestricted funds £	Designated £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
FIXED ASSETS						
Tangible assets	9	2,361	-	272,590	274,951	285,698
CURRENT ASSETS						
Stocks	10	4,000	-	-	4,000	2,000
Cash at bank and in hand		14,538	5,000	29,002	48,540	57,481
		<u>18,538</u>	<u>5,000</u>	<u>29,002</u>	<u>52,540</u>	<u>59,481</u>
CREDITORS						
Amounts falling due within one year	11	(1,477)	-	1	(1,476)	(2,119)
		<u>17,061</u>	<u>5,000</u>	<u>29,003</u>	<u>51,064</u>	<u>57,362</u>
NET CURRENT ASSETS						
		<u>19,422</u>	<u>5,000</u>	<u>301,593</u>	<u>326,015</u>	<u>343,060</u>
TOTAL ASSETS LESS CURRENT LIABILITIES						
		<u>19,422</u>	<u>5,000</u>	<u>301,593</u>	<u>326,015</u>	<u>343,060</u>
NET ASSETS						
		<u>19,422</u>	<u>5,000</u>	<u>301,593</u>	<u>326,015</u>	<u>343,060</u>
FUNDS						
	12				24,422	39,453
Unrestricted funds					301,593	303,607
Restricted funds					<u>326,015</u>	<u>343,060</u>
TOTAL FUNDS						
					<u>326,015</u>	<u>343,060</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 January 2025 and were signed on its behalf by:



J Wood MBE - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- in accordance with the property
Improvements to property	- 10% on cost
Computer equipment	- 33% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds 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.

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

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

2. DONATIONS AND LEGACIES

	31.3.24	31.3.23
	£	£
Donations	48,276	45,233
Gift aid	87	-
	<u>48,363</u>	<u>45,233</u>

3. OTHER TRADING ACTIVITIES

	31.3.24	31.3.23
	£	£
Shop and feed sales	6,759	2,060
Sponsorships	335	500
Farm income from sale of products	-	8,563
Income from schools	2,751	7,766
Event income	10,881	12,141
	<u>20,726</u>	<u>31,030</u>

4. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Rents received	24,145	16,277
Deposit account interest	-	1
	<u>24,145</u>	<u>16,278</u>

5. RAISING FUNDS

Investment management costs

	31.3.24	31.3.23
	£	£
Property repairs	17,156	22,651
	<u>17,156</u>	<u>22,651</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.24	31.3.23
Farm staff	4	5
	<u>4</u>	<u>5</u>

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Designated £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	45,233	-	-	45,233
Charitable activities				
Farm costs	-	-	13,300	13,300
Other trading activities	31,030	-	-	31,030
Investment income	16,278	-	-	16,278
Total	<u>92,541</u>	<u>-</u>	<u>13,300</u>	<u>105,841</u>
EXPENDITURE ON				
Raising funds	14,800	-	9,851	24,651
Charitable activities				
Farm costs	58,646	-	53,553	112,199
Total	<u>73,446</u>	<u>-</u>	<u>63,404</u>	<u>136,850</u>
NET INCOME/(EXPENDITURE)	19,095	-	(50,104)	(31,009)
RECONCILIATION OF FUNDS				
Total funds brought forward	15,358	5,000	353,711	374,069
TOTAL FUNDS CARRIED FORWARD	<u>34,453</u>	<u>5,000</u>	<u>303,607</u>	<u>343,060</u>

9. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Computer equipment £	Totals £
COST				
At 1 April 2023 and 31 March 2024	405,373	20,868	1,660	427,901
DEPRECIATION				
At 1 April 2023	137,478	4,172	553	142,203
Charge for year	8,108	2,086	553	10,747
At 31 March 2024	145,586	6,258	1,106	152,950
NET BOOK VALUE				
At 31 March 2024	259,787	14,610	554	274,951
At 31 March 2023	267,895	16,696	1,107	285,698
10. STOCKS				
			31.3.24	31.3.23
			£	£
Stocks			4,000	2,000
11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR				
			31.3.24	31.3.23
			£	£
Taxation and social security			-	517
Other creditors			1,476	1,602
			1,476	2,119

12. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	34,407	(7,249)	(7,736)	19,422
Cottage Thatch Roof	5,000	-	-	5,000
Liverpool CVS				
	46	(46)	-	-
	<u>39,453</u>	<u>(7,295)</u>	<u>(7,736)</u>	<u>24,422</u>
Restricted funds				
Property	267,896	(8,108)	-	259,788
Co-Op	8	(8)	-	-
Wirral Council	3,070	(641)	-	2,429
Veolia	11,238	(1,410)	-	9,828
Postcode Lottery Grant	194	(125)	-	69
COVID Recovery Fund	11,777	(11,223)	-	554
Sensory Garden	3,000	-	-	3,000
Community Lottery	6,424	877	-	7,301
Leverhulme Trust	-	1,100	-	1,100
John Moores Foundation	-	4,942	-	4,942
Koala North West	-	1,800	-	1,800
Rotary Fund	-	700	-	700
Vitaflo	-	225	-	225
Vola	-	246	-	246
School Income	-	1,875	7,736	9,611
	<u>303,607</u>	<u>(9,750)</u>	<u>7,736</u>	<u>301,593</u>
TOTAL FUNDS	<u>343,060</u>	<u>(17,045)</u>	<u>-</u>	<u>326,015</u>

12. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	91,360	(98,609)	(7,249)
Liverpool CVS			
	-	(46)	(46)
	<u>91,360</u>	<u>(98,655)</u>	<u>(7,295)</u>
Restricted funds			
Property	(1)	(8,107)	(8,108)
Co-Op	-	(8)	(8)
Wirral Council	1	(642)	(641)
Veolia	-	(1,410)	(1,410)
Postcode Lottery Grant	-	(125)	(125)
COVID Recovery Fund	(1)	(11,222)	(11,223)
Community Lottery	9,980	(9,103)	877
Leverhulme Trust	10,000	(8,900)	1,100
John Moores Foundation	7,505	(2,563)	4,942
Koala North West	3,000	(1,200)	1,800
Rotary Fund	700	-	700
Vitaflo	750	(525)	225
Vola	9,905	(9,659)	246
School Income	1,875	-	1,875
	<u>43,714</u>	<u>(53,464)</u>	<u>(9,750)</u>
TOTAL FUNDS	<u>135,074</u>	<u>(152,119)</u>	<u>(17,045)</u>

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	14,250	20,157	34,407
Cottage Thatch Roof	5,000	-	5,000
Liverpool CVS			
	1,108	(1,062)	46
	<hr/> 20,358	<hr/> 19,095	<hr/> 39,453
Restricted funds			
Property	276,003	(8,107)	267,896
Co-Op	4,028	(4,020)	8
Wirral Council	4,625	(1,555)	3,070
Veolia	12,196	(958)	11,238
Postcode Lottery Grant	4,367	(4,173)	194
COVID Recovery Fund	49,492	(37,715)	11,777
Sensory Garden	3,000	-	3,000
Community Lottery	-	6,424	6,424
	<hr/> 353,711	<hr/> (50,104)	<hr/> 303,607
TOTAL FUNDS	<hr/> <hr/> 374,069	<hr/> <hr/> (31,009)	<hr/> <hr/> 343,060

12. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	92,541	(72,384)	20,157
Liverpool CVS			
	-	(1,062)	(1,062)
	<u>92,541</u>	<u>(73,446)</u>	<u>19,095</u>
Restricted funds			
Property	-	(8,107)	(8,107)
Co-Op	-	(4,020)	(4,020)
Wirral Council	-	(1,555)	(1,555)
Veolia	3,400	(4,358)	(958)
Postcode Lottery Grant	-	(4,173)	(4,173)
COVID Recovery Fund	1	(37,716)	(37,715)
Community Lottery	9,899	(3,475)	6,424
	<u>13,300</u>	<u>(63,404)</u>	<u>(50,104)</u>
TOTAL FUNDS	<u>105,841</u>	<u>(136,850)</u>	<u>(31,009)</u>

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	14,250	12,908	(7,736)	19,422
Cottage Thatch Roof	5,000	-	-	5,000
Liverpool CVS				
	1,108	(1,108)	-	-
	<u>20,358</u>	<u>11,800</u>	<u>(7,736)</u>	<u>24,422</u>
Restricted funds				
Property	276,003	(16,215)	-	259,788
Co-Op	4,028	(4,028)	-	-
Wirral Council	4,625	(2,196)	-	2,429
Veolia	12,196	(2,368)	-	9,828
Postcode Lottery Grant	4,367	(4,298)	-	69
COVID Recovery Fund	49,492	(48,938)	-	554
Sensory Garden	3,000	-	-	3,000
Community Lottery	-	7,301	-	7,301
Leverhulme Trust	-	1,100	-	1,100
John Moores Foundation	-	4,942	-	4,942
Koala North West	-	1,800	-	1,800
Rotary Fund	-	700	-	700
Vitaflo	-	225	-	225
Vola	-	246	-	246
School Income	-	1,875	7,736	9,611
	<u>353,711</u>	<u>(59,854)</u>	<u>7,736</u>	<u>301,593</u>
TOTAL FUNDS	<u>374,069</u>	<u>(48,054)</u>	<u>-</u>	<u>326,015</u>

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	183,901	(170,993)	12,908
Liverpool CVS			
	-	(1,108)	(1,108)
	<u>183,901</u>	<u>(172,101)</u>	<u>11,800</u>
Restricted funds			
Property	(1)	(16,214)	(16,215)
Co-Op	-	(4,028)	(4,028)
Wirral Council	1	(2,197)	(2,196)
Veolia	3,400	(5,768)	(2,368)
Postcode Lottery Grant	-	(4,298)	(4,298)
COVID Recovery Fund	-	(48,938)	(48,938)
Community Lottery	19,879	(12,578)	7,301
Leverhulme Trust	10,000	(8,900)	1,100
John Moores Foundation	7,505	(2,563)	4,942
Koala North West	3,000	(1,200)	1,800
Rotary Fund	700	-	700
Vitaflo	750	(525)	225
Vola	9,905	(9,659)	246
School Income	1,875	-	1,875
	<u>57,014</u>	<u>(116,868)</u>	<u>(59,854)</u>
TOTAL FUNDS	<u><u>240,915</u></u>	<u><u>(288,969)</u></u>	<u><u>(48,054)</u></u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

Tam O'Shanter Cottage Urban Farm Trust

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	31.3.24 £	31.3.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	48,276	45,233
Gift aid	87	-
	<hr/>	<hr/>
	48,363	45,233
Other trading activities		
Shop and feed sales	6,759	2,060
Sponsorships	335	500
Farm income from sale of products	-	8,563
Income from schools	2,751	7,766
Event income	10,881	12,141
	<hr/>	<hr/>
	20,726	31,030
Investment income		
Rents received	24,145	16,277
Deposit account interest	-	1
	<hr/>	<hr/>
	24,145	16,278
Charitable activities		
Grants	41,840	13,300
	<hr/>	<hr/>
Total incoming resources	135,074	105,841
EXPENDITURE		
Other trading activities		
Opening stock	2,000	4,000
Closing stock	(4,000)	(2,000)
	<hr/>	<hr/>
	(2,000)	2,000
Investment management costs		
Property repairs	17,156	22,651
Charitable activities		
Wages	40,755	43,638
Rates and water	411	751
Carried forward	41,166	44,389

This page does not form part of the statutory financial statements

Tam O'Shanter Cottage Urban Farm Trust

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	31.3.24	31.3.23
	£	£
Charitable activities		
Brought forward	41,166	44,389
Light and heat	30,442	9,534
Telephone	1,470	684
Postage and stationery	-	233
Advertising	-	565
Livestock and feed costs	13,527	16,689
Costs of goods sold in shop	3,846	1,853
Hygiene and pest control	1,073	1,391
Veterinary fees	4,657	4,842
Cleaning and PPE costs	-	2,347
Decorative items for farm improvement	-	797
Volunteers expenses	3,696	2,188
Contractors	2,367	4,038
Staff training	1,970	809
Travel expenses	-	256
Event costs	2,497	2,633
Freehold property	8,107	8,107
Improvements to property	1,404	1,404
	<hr/>	<hr/>
	116,222	102,759
Support costs		
Finance		
Insurance	6,336	6,111
Bank charges	1,958	216
Improvements to property	682	682
Computer equipment	553	553
	<hr/>	<hr/>
	9,529	7,562
Information technology		
Website and IT Costs	10,209	-
Governance costs		
Accountancy and legal fees	1,003	1,878
	<hr/>	<hr/>
Total resources expended	152,119	136,850
Net expenditure	<hr/> <hr/>	<hr/> <hr/>
	(17,045)	(31,009)

This page does not form part of the statutory financial statements

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2024
for
Tam O'Shanter Cottage Urban Farm Trust

Corke Accountancy Services
2 Upton Road
Claughton
Wirral
CH41 0DF

Tam O'Shanter Cottage Urban Farm Trust

Contents of the Financial Statements
for the Year Ended 31 March 2024

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Tam O'Shanter Cottage Urban Farm Trust

Report of the Trustees for the Year Ended 31 March 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Trust was set-up in 1976 to look after the Cottage whilst the Urban Farm opened in 1987. The Trustees remain committed to protecting and improving the environment at the Farm and, where possible, in the wider community, to improve quality of life and promote sustainable development.

The objects of the Charity are :-

1 To promote the preservation of the building erected on the land known as the Tam O'Shanter Cottage for use as a study centre for the advancement of education in the Borough of Wirral; and

2 To provide and maintain facilities in the interests of social welfare for the recreation and leisure-time occupation for the benefit of the inhabitants of the said borough with the object of improving their condition of life.

To assist with delivering these objectives, but not otherwise, the Trust may:-

Provide and maintain an urban farm or smallholding as an adjunct to the Cottage.
Co-operate with other charities and local authorities; and
Do all such other lawful acts or things incidental and conducive to the objects.

To meet the objects of the Trust we aim to achieve the following:-

Maintain a small, varied collection of farm animals with welfare a high priority.
Use the Farm as an educational and leisure facility.
Preserve and enhance the Farm's heritage.
Maintain the Farm as a healthy, safe and secure recreational facility.
Maintain, or improve the environmental sustainability of the Farm.
Create opportunities for public participation in a community project.

Objectives and strategic aims

To continue to provide a free amenity to the public.
To maintain, or improve, the facilities of the Farm for public benefit.
To continue to promote the use of the Farm thereby maintaining visitor numbers.
To improve the level of income to meet liabilities and safeguard against future risks.
To explore opportunities of working in partnership with organisations or individuals that help meet our objectives in a cost effective way.

OBJECTIVES AND ACTIVITIES

Public benefit

A free recreational amenity based on the 4.5 acres of Tam O'Shanter Urban Farm which is open daily with a collection of farm animals, play equipment, nature areas, picnic facilities, café, and a series of seasonal events.

The Trust manages, and maintains, toilets which are available to Farm visitors as well as visitors to the local area, including the nearby Bidston Hill, which includes the windmill, lighthouse and observatory, and Flaybrick Cemetery.

Opportunities for those aged 14 years and over to become involved in the day-to-day activities on the Farm by looking after the animals and undertaking maintenance tasks as well as becoming involved with fund-raising and the running of events.

Support for students undertaking the Duke of Edinburgh Award Scheme and providing on-site experience for students at local colleges and those providing courses in the areas of animal management and veterinary qualifications.

The preservation of the historic thatched property known as Tam O'Shanter Cottage with its place in the heritage of the local area. Working with the Bidston Archaeology Group on the continued research into the history of the area which includes the project investigating what lies beneath the farm.

Educational benefits to local children through organised visits for schools and through volunteers undertaking practical tasks. A structured and supported work environment for adults with barriers to employment.

The Trustees confirm that they have complied with the requirements of Section 4 of the Charities Act 2011 to have regard to the public benefit guidance published by the Charity Commission for England and Wales.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Review of the year

See the Trustees Report for full report.

FINANCIAL REVIEW

Financial position

Overview of the year

During the year expenditure exceeded income by £17,045. Please see full report for further analysis.

Principal funding sources

Funding during the year has primarily been grant income along with donations and rental income.

Reserves policy

The year-end cash balance was £48,540.

The Trust seeks to hold Reserves which are sufficient to cover around three months spend.

FUTURE PLANS

The Trust continues to keep under review its plans to ensure the Cottage and Farm are there for future generations. It faces similar challenges to all other charitable organisations with the most significant being financial.

The impact of inflation, particularly on fuel and the cost of materials costs, continues to be monitored. The need for adequate staffing to be in place to enable volunteers to engage in and undertake farm activities is reliant upon generating income as grant-funding bodies now focus on supporting non-core activities.

So, whilst the aim is to become self-sustainable, this relies on securing income from café and farm activities; the letting of the Barn, Eco-Building and Education Centre; seasonal events; from educational, health and welfare support and from donations.

Wherever possible, applications for grant assistance will continue to be pursued with a range of organisations.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is governed by the Trust consisting of the Chair, Vice Chair, Secretary and Treasurer together with other Trustees.

The Farm and Cottage premises are leased from Wirral Council with an updated 99 year lease agreed from July 2019 at an annual rental of one Bidston pine cone.

Recruitment and appointment of new trustees

The Trust shall consist of not less than six, and not more than ten, suitable and competent persons who are willing and able to carry out the duties of a Trustee for the Benefit of the Trust. These are the Trustees as presently constituted and such other persons as they, or their successors, may appoint either to fill vacancies or to increase their number, up to the maximum of ten.

Management

The day-to-day management of the Farm is undertaken by Trust employees, overseen by a Core Team comprising a number of Trustees. The night-time security is provided under a lease arrangement with the tenant of the Tam O'Shanter Cottage.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

505444

Principal address

Boundary Road

Bidston

Wirral

CH43 7PD

Tam O'Shanter Cottage Urban Farm Trust

Report of the Trustees
for the Year Ended 31 March 2024

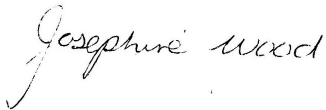
Trustees

B Berry (resigned 30.11.23)
G Davies
G Wood
T Sault
S Brady
J Wood MBE
P Hayes
C Standing
S Foulkes
K M Pennington (appointed 1.5.23)

Independent Examiner

Corke Accountancy Services
2 Upton Road
Claughton
Wirral
CH41 0DF

Approved by order of the board of trustees on 30 January 2025 and signed on its behalf by:

A handwritten signature in cursive script that reads "Josephine Wood".

J Wood MBE - Trustee

Independent examiner's report to the trustees of Tam O'Shanter Cottage Urban Farm Trust

I report to the charity trustees on my examination of the accounts of Tam O'Shanter Cottage Urban Farm Trust (the Trust) for the year ended 31 March 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

R Corke

Rachel Corke

Corke Accountancy Services
2 Upton Road
Claughton
Wirral
CH41 0DF

30 January 2025

Tam O'Shanter Cottage Urban Farm Trust

Statement of Financial Activities
for the Year Ended 31 March 2024

	Notes	Unrestricted funds £	Designated £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	48,364	-	(1)	48,363	45,233
Charitable activities						
Farm costs		-	-	41,840	41,840	13,300
Other trading activities	3	18,851	-	1,875	20,726	31,030
Investment income	4	24,145	-	-	24,145	16,278
Total		<u>91,360</u>	<u>-</u>	<u>43,714</u>	<u>135,074</u>	<u>105,841</u>
EXPENDITURE ON						
Raising funds	5	10,339	-	4,817	15,156	24,651
Charitable activities						
Farm costs		88,316	-	48,647	136,963	112,199
Total		<u>98,655</u>	<u>-</u>	<u>53,464</u>	<u>152,119</u>	<u>136,850</u>
NET						
INCOME/(EXPENDITURE)		(7,295)	-	(9,750)	(17,045)	(31,009)
Transfers between funds	12	(7,736)	-	7,736	-	-
Net movement in funds		<u>(15,031)</u>	<u>-</u>	<u>(2,014)</u>	<u>(17,045)</u>	<u>(31,009)</u>
RECONCILIATION OF FUNDS						
Total funds brought forward		34,453	5,000	303,607	343,060	374,069
TOTAL FUNDS CARRIED FORWARD		<u>19,422</u>	<u>5,000</u>	<u>301,593</u>	<u>326,015</u>	<u>343,060</u>

The notes form part of these financial statements

Tam O'Shanter Cottage Urban Farm Trust

Balance Sheet

31 March 2024

	Notes	Unrestricted funds £	Designated £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
FIXED ASSETS						
Tangible assets	9	2,361	-	272,590	274,951	285,698
CURRENT ASSETS						
Stocks	10	4,000	-	-	4,000	2,000
Cash at bank and in hand		14,538	5,000	29,002	48,540	57,481
		<u>18,538</u>	<u>5,000</u>	<u>29,002</u>	<u>52,540</u>	<u>59,481</u>
CREDITORS						
Amounts falling due within one year	11	(1,477)	-	1	(1,476)	(2,119)
		<u>17,061</u>	<u>5,000</u>	<u>29,003</u>	<u>51,064</u>	<u>57,362</u>
NET CURRENT ASSETS						
		<u>19,422</u>	<u>5,000</u>	<u>301,593</u>	<u>326,015</u>	<u>343,060</u>
TOTAL ASSETS LESS CURRENT LIABILITIES						
		<u>19,422</u>	<u>5,000</u>	<u>301,593</u>	<u>326,015</u>	<u>343,060</u>
NET ASSETS						
		<u>19,422</u>	<u>5,000</u>	<u>301,593</u>	<u>326,015</u>	<u>343,060</u>
FUNDS						
	12				24,422	39,453
Unrestricted funds					301,593	303,607
Restricted funds					<u>326,015</u>	<u>343,060</u>
TOTAL FUNDS						
					<u>326,015</u>	<u>343,060</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 January 2025 and were signed on its behalf by:



J Wood MBE - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- in accordance with the property
Improvements to property	- 10% on cost
Computer equipment	- 33% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds 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.

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

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

2. DONATIONS AND LEGACIES

	31.3.24	31.3.23
	£	£
Donations	48,276	45,233
Gift aid	87	-
	<u>48,363</u>	<u>45,233</u>

3. OTHER TRADING ACTIVITIES

	31.3.24	31.3.23
	£	£
Shop and feed sales	6,759	2,060
Sponsorships	335	500
Farm income from sale of products	-	8,563
Income from schools	2,751	7,766
Event income	10,881	12,141
	<u>20,726</u>	<u>31,030</u>

4. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Rents received	24,145	16,277
Deposit account interest	-	1
	<u>24,145</u>	<u>16,278</u>

5. RAISING FUNDS

Investment management costs

	31.3.24	31.3.23
	£	£
Property repairs	17,156	22,651
	<u>17,156</u>	<u>22,651</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.24	31.3.23
Farm staff	4	5
	<u>4</u>	<u>5</u>

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Designated £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	45,233	-	-	45,233
Charitable activities				
Farm costs	-	-	13,300	13,300
Other trading activities	31,030	-	-	31,030
Investment income	16,278	-	-	16,278
Total	<u>92,541</u>	<u>-</u>	<u>13,300</u>	<u>105,841</u>
EXPENDITURE ON				
Raising funds	14,800	-	9,851	24,651
Charitable activities				
Farm costs	58,646	-	53,553	112,199
Total	<u>73,446</u>	<u>-</u>	<u>63,404</u>	<u>136,850</u>
NET INCOME/(EXPENDITURE)	19,095	-	(50,104)	(31,009)
RECONCILIATION OF FUNDS				
Total funds brought forward	15,358	5,000	353,711	374,069
TOTAL FUNDS CARRIED FORWARD	<u>34,453</u>	<u>5,000</u>	<u>303,607</u>	<u>343,060</u>

9. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Computer equipment £	Totals £
COST				
At 1 April 2023 and 31 March 2024	405,373	20,868	1,660	427,901
DEPRECIATION				
At 1 April 2023	137,478	4,172	553	142,203
Charge for year	8,108	2,086	553	10,747
At 31 March 2024	145,586	6,258	1,106	152,950
NET BOOK VALUE				
At 31 March 2024	259,787	14,610	554	274,951
At 31 March 2023	267,895	16,696	1,107	285,698
10. STOCKS				
			31.3.24	31.3.23
			£	£
Stocks			4,000	2,000
11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR				
			31.3.24	31.3.23
			£	£
Taxation and social security			-	517
Other creditors			1,476	1,602
			1,476	2,119

12. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	34,407	(7,249)	(7,736)	19,422
Cottage Thatch Roof	5,000	-	-	5,000
Liverpool CVS				
	46	(46)	-	-
	39,453	(7,295)	(7,736)	24,422
Restricted funds				
Property	267,896	(8,108)	-	259,788
Co-Op	8	(8)	-	-
Wirral Council	3,070	(641)	-	2,429
Veolia	11,238	(1,410)	-	9,828
Postcode Lottery Grant	194	(125)	-	69
COVID Recovery Fund	11,777	(11,223)	-	554
Sensory Garden	3,000	-	-	3,000
Community Lottery	6,424	877	-	7,301
Leverhulme Trust	-	1,100	-	1,100
John Moores Foundation	-	4,942	-	4,942
Koala North West	-	1,800	-	1,800
Rotary Fund	-	700	-	700
Vitaflo	-	225	-	225
Vola	-	246	-	246
School Income	-	1,875	7,736	9,611
	303,607	(9,750)	7,736	301,593
TOTAL FUNDS	343,060	(17,045)	-	326,015

12. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	91,360	(98,609)	(7,249)
Liverpool CVS			
	-	(46)	(46)
	<u>91,360</u>	<u>(98,655)</u>	<u>(7,295)</u>
Restricted funds			
Property	(1)	(8,107)	(8,108)
Co-Op	-	(8)	(8)
Wirral Council	1	(642)	(641)
Veolia	-	(1,410)	(1,410)
Postcode Lottery Grant	-	(125)	(125)
COVID Recovery Fund	(1)	(11,222)	(11,223)
Community Lottery	9,980	(9,103)	877
Leverhulme Trust	10,000	(8,900)	1,100
John Moores Foundation	7,505	(2,563)	4,942
Koala North West	3,000	(1,200)	1,800
Rotary Fund	700	-	700
Vitaflo	750	(525)	225
Vola	9,905	(9,659)	246
School Income	1,875	-	1,875
	<u>43,714</u>	<u>(53,464)</u>	<u>(9,750)</u>
TOTAL FUNDS	<u>135,074</u>	<u>(152,119)</u>	<u>(17,045)</u>

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	14,250	20,157	34,407
Cottage Thatch Roof	5,000	-	5,000
Liverpool CVS			
	1,108	(1,062)	46
	20,358	19,095	39,453
Restricted funds			
Property	276,003	(8,107)	267,896
Co-Op	4,028	(4,020)	8
Wirral Council	4,625	(1,555)	3,070
Veolia	12,196	(958)	11,238
Postcode Lottery Grant	4,367	(4,173)	194
COVID Recovery Fund	49,492	(37,715)	11,777
Sensory Garden	3,000	-	3,000
Community Lottery	-	6,424	6,424
	353,711	(50,104)	303,607
TOTAL FUNDS	374,069	(31,009)	343,060

12. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	92,541	(72,384)	20,157
Liverpool CVS			
	-	(1,062)	(1,062)
	<u>92,541</u>	<u>(73,446)</u>	<u>19,095</u>
Restricted funds			
Property	-	(8,107)	(8,107)
Co-Op	-	(4,020)	(4,020)
Wirral Council	-	(1,555)	(1,555)
Veolia	3,400	(4,358)	(958)
Postcode Lottery Grant	-	(4,173)	(4,173)
COVID Recovery Fund	1	(37,716)	(37,715)
Community Lottery	9,899	(3,475)	6,424
	<u>13,300</u>	<u>(63,404)</u>	<u>(50,104)</u>
TOTAL FUNDS	<u>105,841</u>	<u>(136,850)</u>	<u>(31,009)</u>

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	14,250	12,908	(7,736)	19,422
Cottage Thatch Roof	5,000	-	-	5,000
Liverpool CVS				
	1,108	(1,108)	-	-
	<u>20,358</u>	<u>11,800</u>	<u>(7,736)</u>	<u>24,422</u>
Restricted funds				
Property	276,003	(16,215)	-	259,788
Co-Op	4,028	(4,028)	-	-
Wirral Council	4,625	(2,196)	-	2,429
Veolia	12,196	(2,368)	-	9,828
Postcode Lottery Grant	4,367	(4,298)	-	69
COVID Recovery Fund	49,492	(48,938)	-	554
Sensory Garden	3,000	-	-	3,000
Community Lottery	-	7,301	-	7,301
Leverhulme Trust	-	1,100	-	1,100
John Moores Foundation	-	4,942	-	4,942
Koala North West	-	1,800	-	1,800
Rotary Fund	-	700	-	700
Vitaflo	-	225	-	225
Vola	-	246	-	246
School Income	-	1,875	7,736	9,611
	<u>353,711</u>	<u>(59,854)</u>	<u>7,736</u>	<u>301,593</u>
TOTAL FUNDS	<u>374,069</u>	<u>(48,054)</u>	<u>-</u>	<u>326,015</u>

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	183,901	(170,993)	12,908
Liverpool CVS			
	-	(1,108)	(1,108)
	<u>183,901</u>	<u>(172,101)</u>	<u>11,800</u>
Restricted funds			
Property	(1)	(16,214)	(16,215)
Co-Op	-	(4,028)	(4,028)
Wirral Council	1	(2,197)	(2,196)
Veolia	3,400	(5,768)	(2,368)
Postcode Lottery Grant	-	(4,298)	(4,298)
COVID Recovery Fund	-	(48,938)	(48,938)
Community Lottery	19,879	(12,578)	7,301
Leverhulme Trust	10,000	(8,900)	1,100
John Moores Foundation	7,505	(2,563)	4,942
Koala North West	3,000	(1,200)	1,800
Rotary Fund	700	-	700
Vitaflo	750	(525)	225
Vola	9,905	(9,659)	246
School Income	1,875	-	1,875
	<u>57,014</u>	<u>(116,868)</u>	<u>(59,854)</u>
TOTAL FUNDS	<u><u>240,915</u></u>	<u><u>(288,969)</u></u>	<u><u>(48,054)</u></u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

Tam O'Shanter Cottage Urban Farm Trust

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	31.3.24 £	31.3.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	48,276	45,233
Gift aid	87	-
	<hr/>	<hr/>
	48,363	45,233
Other trading activities		
Shop and feed sales	6,759	2,060
Sponsorships	335	500
Farm income from sale of products	-	8,563
Income from schools	2,751	7,766
Event income	10,881	12,141
	<hr/>	<hr/>
	20,726	31,030
Investment income		
Rents received	24,145	16,277
Deposit account interest	-	1
	<hr/>	<hr/>
	24,145	16,278
Charitable activities		
Grants	41,840	13,300
	<hr/>	<hr/>
Total incoming resources	135,074	105,841
EXPENDITURE		
Other trading activities		
Opening stock	2,000	4,000
Closing stock	(4,000)	(2,000)
	<hr/>	<hr/>
	(2,000)	2,000
Investment management costs		
Property repairs	17,156	22,651
Charitable activities		
Wages	40,755	43,638
Rates and water	411	751
Carried forward	41,166	44,389

This page does not form part of the statutory financial statements

Tam O'Shanter Cottage Urban Farm Trust

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	31.3.24	31.3.23
	£	£
Charitable activities		
Brought forward	41,166	44,389
Light and heat	30,442	9,534
Telephone	1,470	684
Postage and stationery	-	233
Advertising	-	565
Livestock and feed costs	13,527	16,689
Costs of goods sold in shop	3,846	1,853
Hygiene and pest control	1,073	1,391
Veterinary fees	4,657	4,842
Cleaning and PPE costs	-	2,347
Decorative items for farm improvement	-	797
Volunteers expenses	3,696	2,188
Contractors	2,367	4,038
Staff training	1,970	809
Travel expenses	-	256
Event costs	2,497	2,633
Freehold property	8,107	8,107
Improvements to property	1,404	1,404
	<hr/>	<hr/>
	116,222	102,759
Support costs		
Finance		
Insurance	6,336	6,111
Bank charges	1,958	216
Improvements to property	682	682
Computer equipment	553	553
	<hr/>	<hr/>
	9,529	7,562
Information technology		
Website and IT Costs	10,209	-
Governance costs		
Accountancy and legal fees	1,003	1,878
	<hr/>	<hr/>
Total resources expended	152,119	136,850
Net expenditure	<hr/> <hr/>	<hr/> <hr/>
	(17,045)	(31,009)

This page does not form part of the statutory financial statements

THE TAM O'SHANTER COTTAGE URBAN FARM TRUST

England & Wales - Charity number 505444

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2023
for
Tam O'Shanter Cottage Urban Farm Trust

Corke Accountancy Services
2 Upton Road
Claughton
Wirral
CH41 0DF

Contents of the Financial Statements
for the Year Ended 31 March 2023

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Tam O'Shanter Cottage Urban Farm Trust

Report of the Trustees for the Year Ended 31 March 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Trust was set-up in 1976 to look after the Cottage whilst the Urban Farm opened in 1987. The Trustees remain committed to protecting and improving the environment at the Farm and, where possible, in the wider community, to improve quality of life and promote sustainable development.

The objects of the Charity are :-

1 To promote the preservation of the building erected on the land known as the Tam O'Shanter Cottage for use as a study centre for the advancement of education in the Borough of Wirral; and

2 To provide and maintain facilities in the interests of social welfare for the recreation and leisure-time occupation for the benefit of the inhabitants of the said borough with the object of improving their condition of life.

To assist with delivering these objectives, but not otherwise, the Trust may:-

Provide and maintain an urban farm or smallholding as an adjunct to the Cottage.

Co-operate with other charities and local authorities; and

Do all such other lawful acts or things incidental and conducive to the objects.

To meet the objects of the Trust we aim to achieve the following:-

Maintain a small, varied collection of farm animals with welfare a high priority.

Use the Farm as an educational and leisure facility.

Preserve and enhance the Farm's heritage.

Maintain the Farm as a healthy, safe and secure recreational facility.

Maintain, or improve the environmental sustainability of the Farm.

Create opportunities for public participation in a community project.

Objectives and strategic aims

To continue to provide a free amenity to the public.

To maintain, or improve, the facilities of the Farm for public benefit.

To continue to promote the use of the Farm thereby maintaining visitor numbers.

To improve the level of income to meet liabilities and safeguard against future risks.

To explore opportunities of working in partnership with organisations or individuals that help meet our objectives in a cost effective way.

OBJECTIVES AND ACTIVITIES

Public benefit

A free recreational amenity based on the 4.5 acres of Tam O'Shanter Urban Farm which is open daily with a collection of farm animals, play equipment, nature areas, picnic facilities, café and a series of seasonal events.

The Trust manages, and maintains, toilets which are available to Farm visitors as well as visitors to the local area, including the nearby Bidston Hill with the Bidston Windmill, Lighthouse and Observatory and Flaybrick Cemetery.

Opportunities for those aged 14 years and over to become involved in the day-to-day activities on the Farm by looking after the animals and undertaking maintenance tasks as well as becoming involved with fund-raising and the running of events.

Support for students undertaking the Duke of Edinburgh Award Scheme has been restored having been curtailed in recent years because of farm management demands and the impact of the pandemic.

A project with the Liverpool Institute for Performing Arts saw the Institute, and six local community groups, produce a video of the history of Tam O'Shanter Cottage and the Farm as part of their studies.

The preservation of the historic thatched property known as Tam O'Shanter Cottage with its place in the heritage of the local area.

Educational benefits to local children through organised visits and through volunteers undertaking practical tasks. A structured and supported work environment for adults with barriers to employment.

The Trustees confirm that they have complied with the requirements of Section 4 of the Charities Act 2011 to have regard to the public benefit guidance published by the Charity Commission for England and Wales.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Review of the year

The global pandemic, the withdrawal of the United Kingdom from the European Community and the war in Ukraine all added to the financial challenges faced by the country. The farm, with the support of a number of Government Grants, local businesses as well as the public of Wirral faced these challenges and 2022/23 could be viewed as a successful year for the farm.

The Code of Practice Control of Animal Diseases seeks to prevent the transmission of zoonotic diseases and all farms and animal attractions have to comply. The Trust, coming under the remit of Wirral Council Environmental Health, had to provide additional hand-washing and cleansing facilities, double-fencing of animal paddocks, clearance of the middens, etc and then faced further expense by having to extend the fencing and washing arrangements. The Code effectively ended any direct contact with the animals by members of the public.

The successful application for a new Wirral Council Voluntary Community Sector Renewal Fund Grant provided funding for 12 months. This enabled the establishment of two volunteer co-ordinator posts to focus on the areas of volunteer engagement and development. Working with the Core Team, formed in early 2022, policies, procedures and agreements were strengthened; activities through volunteer teams created, including arrangements with schools and community groups.

The connections with Oldershaw School, Claremount School, Reaseheath College and Liverpool John Moores University saw volunteers gain valuable on-site experience. The engagement of local schools and other local groups provided opportunities for working on the farm and the management of the allotment area.

In respect of the animals there was an increase in numbers together with acknowledgement from the veterinary support of the standards achieved. Once again DeFRA (Department for Food and Rural Affairs) required all birds to be kept enclosed to prevent the spread of avian flu between birds. The additional (and enclosed) aviary helped provide the birds with some respite as did their temporary release whilst the aviary was being cleaned but this was far from ideal for the birds. Fortunately, the restrictions did not last as long as the previous time-frame of 19 months.

In complying with Government and Health requirements the range of animal activities was essentially curtailed to feeding through the animal feeding tubes. There was a further increase in bookings for The Barn, for group visits, engagement with local organisations and schools and a number of successful seasonal events. One event proved so popular that the local area was grid-locked by the numbers arriving demonstrating the public support for the farm.

Considerable work was completed regarding farm maintenance and appearance although there still remains a lot to be done. There was further work to comply with Environmental Health requirements. The former pig-field was transformed to a nature reserve including a new education facility. This was funded by a grant from the Veolia Environmental Trust and the incredible support from Peter Gavin Contractors which cannot be under-stated.

FINANCIAL REVIEW

Financial position

Overview of the year

During the year expenses exceeded income by £31,007.

This is due in the main to steady or increased outgoings, with reduced grant funding now that covid recovery grants have ended. We were pleased in the previous year to be honoured with a one off Covid recovery grant which was sadly only a one-year payment. While we battle to recover in the post Covid era, and with a cost-of-living crisis, we are pleased to see an increase in donations from members of the public and supportive organisations and individuals.

Although we aim to maintain a "free to access" site, there are considerable costs incurred in sustaining such and we hope to better encourage donation, sponsorship and legacy giving in future years.

Income of £105,842 included money received from the Wirral Council, Veolia Environmental Trust and various donations including from Knit & Natter Group amongst others.

Within the spend of £136,849 there was £43,637 for Farm Management and employees funded through the Wirral Council Renewal Fund Grant, money spent on the Nature Reserve funded through the Veolia Grant with £16,689 spent on animal related costs and repairs and maintenance.

FINANCIAL REVIEW

Principal funding sources

The café, run by an independent caterer, provides a reliable source of income to the Farm. The tenants, Mark and Jen Gill, advised of their intention to leave after many years of providing a much-valued service. Since October 2022, the new tenants, BeeWirral, have continued to offer a range of food and drink for visitors to the Farm. The picnic area is regularly filled with customers and others using the facilities.

The Farm continues to be free from any admission charge. With the introduction of signage encouraging visitors to make donations the on-site income increased significantly. The Farm benefitted from a number of Grants, and, once again, the response of the local people and businesses has been amazing.

The unrestricted donations contain some rather special donations made for specific purposes, including £1000 to buy a new pig dome. This was completed very quickly, and the pigs are now very happy. Grateful thanks to WRB Auctions Limited for their kindness.

We received a large donation from RSA Group following their corporate volunteering day. The funds were put to good use stocking up on animal feed for the winter, so thank you.

Thanks also go to Charles Brotherton Trust for their donation of £250. It all helps to keep us open and free to access.

IPS Marine Fabrications made a huge donation of £2000 in April 2022. Thank you.

Guy Williams Layton LLP donated.

Heaps and Partners make a monthly donation of £500.

Survitec donated £400.

Wirral Together Fund donated £650 towards farm maintenance.

HAF granted £2184 Children's Holiday Activities and Food at Tam O'Shanter Farm for 4 days within the period 3rd - 14th April 2023.

We also received £840 from Knit and Natter who make all sorts of woolly wonders to sell at the farm on special occasions..

Reserves policy

The end of year cash balance was £57,481.54 of which £36,613.89 was unrestricted/not designated funding. We would wish to aim for a reserve of at least £40,000 but this can only be achieved through enhanced donation and funding opportunities. Current unrestricted reserve will maintain farm and animals for 3 months, but without paid staff in post. This is a position we hope to resolve in future years.

Report of the Trustees
for the Year Ended 31 March 2023

FUTURE PLANS

The Trust continues to keep under review its plans to ensure the Cottage and Farm are there for future generations. Similar to all charitable organisations the most significant challenge is financial, particularly rising fuel costs and the need for adequate staffing to be in place to, enable volunteers to engage in and, undertake farm activities. Whilst the aim is to become self-sustainable this relies on securing income from café and farm activities; the letting of the Barn, Eco-Building and Education Centre; seasonal events; from educational, health and welfare support and from donations. The staffing does require additional support so applications for grant assistance continue to be pursued with a range of organisations.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is governed by the Trust consisting of the Chair, Vice Chair, Secretary and Treasurer together with other Trustees.

The Farm and Cottage premises are leased from Wirral Council with an updated 99 year lease agreed from July 2019 at an annual rental of one Bidston pine cone.

Recruitment and appointment of new trustees

The body of Trustees, when complete, shall consist of not less than six, and not more than ten, suitable and competent persons who are willing and able to carry out the duties of a Trustee for the Benefit of the Trust. Such persons being the Trustees as presently constituted and such other persons as they, or their successors, may appoint either to fill vacancies or to increase their number, up to a maximum of ten.

Management

The day-to-day management of the Farm is undertaken by Trust employees, overseen by a Core Team comprising a number of Trustees. The night-time security is provided under a lease arrangement with the tenant of the Tam O'Shanter Cottage.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

505444

Principal address

Boundary Road
Bidston
Wirral
CH43 7PD

Trustees

B Berry
G Davies
G Wood
T Sault
S Brady
J Wood MBE
P Hayes (appointed 13.5.22)
C Standing (appointed 13.5.22)
S Foulkes
K M Pennington (appointed 1.5.23)

Tam O'Shanter Cottage Urban Farm Trust

Report of the Trustees
for the Year Ended 31 March 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner
Corke Accountancy Services
2 Upton Road
Claughton
Wirral
CH41 0DF

Approved by order of the board of trustees on 31 January 2024 and signed on its behalf by:

A handwritten signature in cursive script that reads "Josephine wood".

J Wood MBE - Trustee

Independent Examiner's Report to the Trustees of
Tam O'Shanter Cottage Urban Farm Trust

Independent examiner's report to the trustees of Tam O'Shanter Cottage Urban Farm Trust

I report to the charity trustees on my examination of the accounts of Tam O'Shanter Cottage Urban Farm Trust (the Trust) for the year ended 31 March 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

R Corke

Rachel Corke
FCA
Corke Accountancy Services
2 Upton Road
Claughton
Wirral
CH41 0DF

31 January 2024

Tam O'Shanter Cottage Urban Farm Trust

Statement of Financial Activities
for the Year Ended 31 March 2023

	Notes	Unrestricted funds £	Designated £	Restricted funds £	Year Ended 31.3.23 Total funds £	Period 5.4.21 to 31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	45,235	-	(1)	45,234	17,938
Charitable activities						
Farm costs		-	-	13,300	13,300	96,732
Other trading activities	3	31,030	-	-	31,030	4,168
Investment income	4	<u>16,278</u>	<u>-</u>	<u>-</u>	<u>16,278</u>	<u>16,248</u>
Total		92,543	-	13,299	105,842	135,086
EXPENDITURE ON						
Raising funds	5	14,800	-	9,851	24,651	9,202
Charitable activities						
Farm costs		58,646	-	53,552	112,198	94,850
Total		<u>73,446</u>	<u>-</u>	<u>63,403</u>	<u>136,849</u>	<u>104,052</u>
NET INCOME/(EXPENDITURE)		19,097	-	(50,104)	(31,007)	31,034
RECONCILIATION OF FUNDS						
Total funds brought forward		<u>15,358</u>	<u>5,000</u>	<u>353,711</u>	<u>374,069</u>	<u>343,035</u>
TOTAL FUNDS CARRIED FORWARD		<u>34,455</u>	<u>5,000</u>	<u>303,607</u>	<u>343,062</u>	<u>374,069</u>

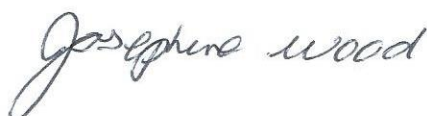
The notes form part of these financial statements

Tam O'Shanter Cottage Urban Farm Trust

Balance Sheet
31 March 2023

	Notes	Unrestricted funds £	Designated £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS						
Tangible assets	9	2,697	-	283,001	285,698	294,784
CURRENT ASSETS						
Stocks	10	2,000	-	-	2,000	2,000
Debtors	11	-	-	-	-	1,685
Cash at bank and in hand		<u>31,360</u>	<u>5,000</u>	<u>21,123</u>	<u>57,483</u>	<u>83,252</u>
		33,360	5,000	21,123	59,483	86,937
CREDITORS						
Amounts falling due within one year	12	(1,602)	-	(517)	(2,119)	(7,652)
NET CURRENT ASSETS		<u>31,758</u>	<u>5,000</u>	<u>20,606</u>	<u>57,364</u>	<u>79,285</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>34,455</u>	<u>5,000</u>	<u>303,607</u>	<u>343,062</u>	<u>374,069</u>
NET ASSETS		<u>34,455</u>	<u>5,000</u>	<u>303,607</u>	<u>343,062</u>	<u>374,069</u>
FUNDS						
Unrestricted funds	13				39,455	20,358
Restricted funds					<u>303,607</u>	<u>353,711</u>
TOTAL FUNDS					<u>343,062</u>	<u>374,069</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 31 January 2024 and were signed on its behalf by:



J Wood MBE - Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- in accordance with the property
Improvements to property	- 10% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds 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.

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

2. DONATIONS AND LEGACIES

	Year Ended 31.3.23 £	Period 5.4.21 to 31.3.22 £
Donations	<u>45,234</u>	<u>17,938</u>

3. OTHER TRADING ACTIVITIES

	Year Ended 31.3.23 £	Period 5.4.21 to 31.3.22 £
Shop income from sale of donated and bought in goods	2,060	888
Sponsorships	500	1,292
Farm income from sale of products	8,563	1,988
Income from schools	7,766	-
Event income	<u>12,141</u>	<u>-</u>
	<u>31,030</u>	<u>4,168</u>

4. INVESTMENT INCOME

	Year Ended 31.3.23 £	Period 5.4.21 to 31.3.22 £
Rents received	16,277	16,245
Deposit account interest	<u>1</u>	<u>3</u>
	<u>16,278</u>	<u>16,248</u>

5. RAISING FUNDS

Investment management costs

	Year Ended 31.3.23 £	Period 5.4.21 to 31.3.22 £
Property repairs	<u>24,651</u>	<u>9,202</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the period ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the period ended 31 March 2022.

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

	Year Ended 31.3.23	Period 5.4.21 to 31.3.22
Farm staff	<u>5</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Designated £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	14,938	-	3,000	17,938
Charitable activities				
Farm costs	15,667	-	81,065	96,732
Other trading activities	4,168	-	-	4,168
Investment income	<u>16,248</u>	<u>-</u>	<u>-</u>	<u>16,248</u>
Total	51,021	-	84,065	135,086
EXPENDITURE ON				
Raising funds	8,940	-	262	9,202

8. **COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Designated £	Restricted funds £	Total funds £
Charitable activities				
Farm costs	77,456	-	17,394	94,850
	<hr/>	<hr/>	<hr/>	<hr/>
Total	86,396	-	17,656	104,052
	<hr/>	<hr/>	<hr/>	<hr/>
NET INCOME/(EXPENDITURE)	(35,375)	-	66,409	31,034
	<hr/>	<hr/>	<hr/>	<hr/>
RECONCILIATION OF FUNDS				
Total funds brought forward	50,732	5,000	287,303	343,035
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u>15,357</u>	<u>5,000</u>	<u>353,712</u>	<u>374,069</u>

9. **TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Computer equipment £	Totals £
COST				
At 1 April 2022	405,373	20,868	-	426,241
Additions	-	-	1,660	1,660
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2023	<u>405,373</u>	<u>20,868</u>	<u>1,660</u>	<u>427,901</u>
	<hr/>	<hr/>	<hr/>	<hr/>
DEPRECIATION				
At 1 April 2022	129,371	2,086	-	131,457
Charge for year	8,107	2,086	553	10,746
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2023	<u>137,478</u>	<u>4,172</u>	<u>553</u>	<u>142,203</u>
	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE				
At 31 March 2023	<u>267,895</u>	<u>16,696</u>	<u>1,107</u>	<u>285,698</u>
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2022	<u>276,002</u>	<u>18,782</u>	<u>-</u>	<u>294,784</u>
	<hr/>	<hr/>	<hr/>	<hr/>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

10. STOCKS

	31.3.23	31.3.22
	£	£
Stocks	<u>2,000</u>	<u>2,000</u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Prepayments and accrued income	<u>-</u>	<u>1,685</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Taxation and social security	516	-
Other creditors	<u>1,603</u>	<u>7,652</u>
	<u>2,119</u>	<u>7,652</u>

13. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	14,250	20,159	34,409
Cottage Thatch Roof	5,000	-	5,000
Liverpool CVS			
	<u>1,108</u>	<u>(1,062)</u>	<u>46</u>
	20,358	19,097	39,455
Restricted funds			
Property	276,003	(8,107)	267,896
Co-Op	4,028	(4,020)	8
Wirral Council	4,625	(1,555)	3,070
Veolia	12,196	(958)	11,238
Postcode Lottery Grant	4,367	(4,173)	194
COVID Recovery Fund	49,492	(37,715)	11,777
Sensory Garden	3,000	-	3,000
Community Lottery	-	6,424	6,424
	<u>353,711</u>	<u>(50,104)</u>	<u>303,607</u>
TOTAL FUNDS	<u>374,069</u>	<u>(31,007)</u>	<u>343,062</u>

13. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	92,543	(72,384)	20,159
Liverpool CVS			
	-	(1,062)	(1,062)
	92,543	(73,446)	19,097
Restricted funds			
Property	-	(8,107)	(8,107)
Co-Op	-	(4,020)	(4,020)
Wirral Council	-	(1,555)	(1,555)
Veolia	3,400	(4,358)	(958)
Postcode Lottery Grant	-	(4,173)	(4,173)
COVID Recovery Fund	-	(37,715)	(37,715)
Community Lottery	9,899	(3,475)	6,424
	13,299	(63,403)	(50,104)
TOTAL FUNDS	105,842	(136,849)	(31,007)

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 5.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	50,732	(36,482)	14,250
Cottage Thatch Roof	5,000	-	5,000
Liverpool CVS			
	<u>-</u>	<u>1,108</u>	<u>1,108</u>
	55,732	(35,374)	20,358
Restricted funds			
Property	284,110	(8,107)	276,003
Lottery Grant	3,193	(3,193)	-
Co-Op	-	4,028	4,028
Wirral Council	-	4,625	4,625
Veolia	-	12,196	12,196
Postcode Lottery Grant	-	4,367	4,367
COVID Recovery Fund	-	49,492	49,492
Sensory Garden	-	3,000	3,000
	<u>287,303</u>	<u>66,408</u>	<u>353,711</u>
TOTAL FUNDS	<u><u>343,035</u></u>	<u><u>31,034</u></u>	<u><u>374,069</u></u>

13. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	49,521	(86,003)	(36,482)
Liverpool CVS			
	<u>1,500</u>	<u>(392)</u>	<u>1,108</u>
	51,021	(86,395)	(35,374)
Restricted funds			
Property	-	(8,107)	(8,107)
Lottery Grant	-	(3,193)	(3,193)
Co-Op	4,860	(832)	4,028
Liverpool City Region	1,500	(1,500)	-
Wirral Council	5,200	(575)	4,625
Veolia	13,600	(1,404)	12,196
Postcode Lottery Grant	6,413	(2,046)	4,367
COVID Recovery Fund	49,492	-	49,492
Sensory Garden	3,000	-	3,000
	<u>84,065</u>	<u>(17,657)</u>	<u>66,408</u>
TOTAL FUNDS	<u>135,086</u>	<u>(104,052)</u>	<u>31,034</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

15. GRANTS RECEIVED

During the year grants were received from Community Lottery Fund and Veolia.

Tam O'Shanter Cottage Urban Farm Trust

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	Year Ended 31.3.23 £	Period 5.4.21 to 31.3.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	45,234	17,938
Other trading activities		
Shop income from sale of donated and bought in goods	2,060	888
Sponsorships	500	1,292
Farm income from sale of products	8,563	1,988
Income from schools	7,766	-
Event income	12,141	-
	<u>31,030</u>	<u>4,168</u>
Investment income		
Rents received	16,277	16,245
Deposit account interest	<u>1</u>	<u>3</u>
	16,278	16,248
Charitable activities		
Grants	<u>13,300</u>	<u>96,732</u>
Total incoming resources	105,842	135,086
EXPENDITURE		
Other trading activities		
Opening stock	2,000	2,000
Closing stock	<u>(2,000)</u>	<u>(2,000)</u>
	-	-
Investment management costs		
Property repairs	24,651	9,202

This page does not form part of the statutory financial statements

Tam O'Shanter Cottage Urban Farm Trust

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	Year Ended 31.3.23 £	Period 5.4.21 to 31.3.22 £
Charitable activities		
Wages	43,637	41,190
Rates and water	751	743
Light and heat	9,534	11,721
Telephone	684	702
Postage and stationery	233	-
Advertising	565	380
Sundries	-	199
Animal and feed costs	16,689	11,485
Costs of goods sold in shop	1,853	197
Hygiene and pest control	1,391	419
Veterinary fees	4,842	2,341
Cleaning and PPE costs	2,347	840
Decorative items for farm improvement	797	519
Volunteers expenses	2,188	1,159
Contractors	4,038	4,430
Staff training	809	480
Subscriptions	-	106
Travel expenses	256	381
Security costs	-	362
Event costs	2,633	-
	<u>93,247</u>	<u>77,654</u>
Support costs		
Finance		
Insurance	6,111	6,285
Bank charges	216	34
Freehold property	8,107	8,107
Improvements to property	2,086	2,086
Computer equipment	553	-
	<u>17,073</u>	<u>16,512</u>
Governance costs		
Accountancy and legal fees	<u>1,878</u>	<u>684</u>
Total resources expended	<u>136,849</u>	<u>104,052</u>
Net (expenditure)/income	<u>(31,007)</u>	<u>31,034</u>

This page does not form part of the statutory financial statements

THE TAM O'SHANTER COTTAGE URBAN FARM TRUST

England & Wales - Charity number 505444

Accounts

REGISTERED CHARITY NUMBER: 505444

Report of the Trustees and
Unaudited Financial Statements for the Period 5 April 2021 to 31 March 2022
for
Tam O'Shanter Cottage Urban Farm Trust

Corke Accountancy Services
2 Upton Road
Claughton
Wirral
CH41 0DF

Tam O'Shanter Cottage Urban Farm Trust

Contents of the Financial Statements
for the Period 5 April 2021 to 31 March 2022

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Tam O'Shanter Cottage Urban Farm Trust

Report of the Trustees for the Period 5 April 2021 to 31 March 2022

The trustees present their report with the financial statements of the charity for the period 5 April 2021 to 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Trust was set-up in 1976 to look after the Cottage whilst the Urban Farm opened in 1987. The Trustees remain committed to protecting and improving the environment at the Farm and, where possible, in the wider community, to improve quality of life and promote sustainable development.

The objects of the Charity are :-

- 1 To promote the preservation of the building erected on the land known as the Tam O'Shanter Cottage for use as a study centre for the advancement of education in the Borough of Wirral; and
- 2 To provide and maintain facilities in the interests of social welfare for the recreation and leisure-time occupation for the benefit of the inhabitants of the said borough with the object of improving their condition of life.

To assist with delivering these objectives, but not otherwise, the Trust may:-

Provide and maintain an urban farm or smallholding as an adjunct to the Cottage.
Co-operate with other charities and local authorities; and
Do all such other lawful acts or things incidental and conducive to the objects.

To meet the objects of the Trust we aim to achieve the following:-

Maintain a small, varied collection of farm animals with welfare a high priority.
Use the Farm as an educational and leisure facility.
Preserve and enhance the Farm's heritage.
Maintain the Farm as a healthy, safe and secure recreational facility.
Maintain, or improve the environmental sustainability of the Farm.
Create opportunities for public participation in a community project.

Objectives and strategic aims

To continue to provide a free amenity to the public.
To maintain, or improve, the facilities of the Farm for public benefit.
To continue to promote the use of the Farm thereby maintaining visitor numbers.
To improve the level of income to meet liabilities and safeguard against future risks.
To explore opportunities of working in partnership with organisations or individuals that help meet our objectives in a cost effective way.

OBJECTIVES AND ACTIVITIES

Public benefit

A free recreational amenity based on the 4.5 acres of Tam O'Shanter Urban Farm which is open daily with a collection of farm livestock, play equipment, nature areas, picnic facilities, café and a series of seasonal events.

The Trust manages, and maintains, toilets which are available to Farm visitors as well as visitors to the local area, including the nearby Bidston Hill with the Bidston Windmill, Lighthouse and Observatory and Flaybrick Cemetery.

Opportunities for those aged 14 years and over to become involved in the day-to-day activities on the Farm by looking after the livestock and undertaking maintenance tasks as well as becoming involved with fund-raising and the running of events.

Support for students undertaking the Duke of Edinburgh Award Scheme has been restored having been curtailed in recent years because of farm management demands and the impact of the pandemic.

A project with the Liverpool Institute for Performing Arts saw the Institute, and six local community groups, produce a video of the history of Tam O'Shanter Cottage and the Farm as part of their studies.

The preservation of the historic thatched property known as Tam O'Shanter Cottage with its place in the heritage of the local area.

Educational benefits to local children through organised visits and through volunteers undertaking practical tasks. A structured and supported work environment for adults with barriers to employment.

The Trustees confirm that they have complied with the requirements of Section 4 of the Charities Act 2011 to have regard to the public benefit guidance published by the Charity Commission for England and Wales.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Review of the year

The global pandemic that began in early 2020 and severely affected many businesses during the 2020/21 financial year was still a threat but the impact decreased in 2021/22.

The updated Code of Practice Control of Animal Diseases became effective from April 2021 and brought another challenge. The Code seeks to prevent the transmission of zoonotic diseases and all farms and animal attractions have to comply. The Trust, coming under the remit of Wirral Council Environmental Health, was required to provide additional hand-washing and cleansing facilities, double-fencing of animal paddocks, clearance of the middens, etc. Direct contact with the animals by members of the public was ended which significantly impacted upon our ability to raise income.

A Development Grant from the National Lottery Community Fund saw the appointment, for 12 months, of two people to work on Volunteer Development and Income Generation. This funding ended in July 2021. With the National Lottery faced with unprecedented numbers of applications for funding, the Trust, despite meeting the criteria, failed to secure any further funding. The pressures on funding led to the Farm Managers, who had been employed since July 2020, contracts being ended in January 2022, although they were retained as night time security having occupancy of the Cottage.

In January 2022 an article in the local newspaper, the Wirral Globe, highlighted the position of the Trust and sought additional support in the form of volunteers as well as financial. The response was incredible and showed the value and importance of the Farm to the people, and businesses, of Wirral. The creation of a Core Team helped to strengthen policies, procedures and agreements; oversee activities through the creation of volunteer teams, begin to implement arrangements with schools and community groups as well as applying for a new Wirral Council Voluntary Community Faith Sector Grant. This application proved successful with funding received for the 2022/23 financial year.

Links with Oldershaw School and Reaseheath College enabled volunteers to gain valuable on-site experience and is now increasing. Discussions are on-going with a number of local groups over the management of the allotment area and the provision of maintenance services. The future looks rosier than it did during 2021 and the desire of Wirral people to support the Farm has been heart-warming.

In respect of the livestock there was an increase in numbers together with acknowledgement from the veterinary support of the standards achieved. The alpacas are again expecting to give birth in mid 2022. The impact of DeFRA (Department for Food and Rural Affairs) required all birds to be kept enclosed to prevent the spread of avian flu between birds. The provision of an additional (and enclosed) aviary helped provide the birds with some respite as did their temporary release whilst the aviary was being cleaned but this was far from ideal for the birds. The restrictions not being lifted until May 2022 some 19 months after being imposed.

In complying with Government and Health requirements the range of activities was limited for large parts of the year. Animal activities were essentially curtailed although feeding was later possible through the installation of animal feeding tubes. With the relaxation of the pandemic requirements, and following the article in the local press, the Trust saw a marked increase in bookings for The Barn, number of group visits, engagement with local organisations and schools and a highly successful Easter event which came just after the end of the financial year.

Report of the Trustees
for the Period 5 April 2021 to 31 March 2022

As regards farm maintenance and appearance considerable work has been completed. Besides the works in compliance with Environmental Health requirements, Magenta completed the refurbishment of the Eco-Building. A successful application was made to the Veolia Environmental Trust for funding to transform a former pig-field, no longer suitable for animals, into a nature reserve and education facility. The support from Peter Gavin Contractors, cannot be under-stated and, has enabled this project to become a reality with a pond, walkways, cabin and enhanced natural environment providing an excellent facility which is expected to be completed in late Spring 2022.

The café, run by an independent caterer, provides a reliable source of income to the Farm. Offering a range of food and drink for visitors to the Farm and the local community the picnic area is regularly filled with customers and others using the facilities. Now acting as a contact point for Barn bookings as well as handling the sales of animal feed the value of the café to the success of the Trust continues.

FINANCIAL REVIEW

Financial position

Overview of the year

The Farm continues to be free from any admission charge. During the year on-site income fell with the lower usage due to the restrictions but with those lifting income from donations and feed sales have increased significantly. The Farm was fortunate to benefit from a number of Government Grants, however, once again, the response of the local people and businesses has been valued with several significant donations received as well as those from school children eager to help with their donations.

During the year income exceeded spend by £31k although some of the income was to support costs to be incurred in 2022/23.

Income of £135k included £14k of Business Rates and Covid related Grants and £18k from donations. The Knit & Natter Group continue to make regular donations to the Trust.

Within the spend of £104k there was £95k for Farm Management and employees funded through the Lottery Grant and animal related costs and repairs and maintenance.

Funding was received from the Veolia Environmental Trust, as well as the Wirral Council Community Fund, to undertake the pig-field to nature reserve project. The Postcode Lottery Fund provided funding towards the 'polytunnel project' for the development of plant cultivation with local people.

Principal funding sources

After coming through what has been a difficult period for everyone, the Trust is reviewing plans to ensure the Cottage and Farm are there for future generations. As with all charitable organisations the hardest challenge is the financial challenge. The aim to become self-sustainable relies on securing income from café and farm activities; the letting of the Barn and Eco-Building; seasonal events and increasing income from providing educational, health and welfare support. Whilst grants will continue to be sought, we hope support from local businesses will continue.

Reserves policy

The year-end cash balance was £83k. However, this is mostly restricted and designated funds and the charity only has £10k of unrestricted funds to meet any unforeseen costs.

FINANCIAL REVIEW

Funds in deficit

The grant of £13,600 was received from Veolia and £14,040 was spent. There was a cash deficit of £440 which was repaid by Veolia in the 22/23 year.

The expenditure for the construction work has been capitalised.

FUTURE PLANS

After coming through what has been a difficult period for everyone, the Trust is reviewing plans to ensure the Cottage and Farm are there for future generations.

As with all charitable organisations the hardest challenge is the financial challenge. The aim to become self-sustainable relies on securing income from café and farm activities; the letting of the Barn and Eco-Building; seasonal events and increasing income from providing educational, health and welfare support.

Whilst grants will continue to be sought, we hope support from local businesses will continue.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is governed by the Trust consisting of the Chair, Vice Chair, Secretary and Treasurer together with other Trustees.

The Farm and Cottage premises are leased from Wirral Council with an updated 99 year lease agreed from July 2019 at an annual rental of one Bidston pine cone.

Recruitment and appointment of new trustees

The body of Trustees, when complete, shall consist of not less than six, and not more than ten, suitable and competent persons who are willing and able to carry out the duties of a Trustee for the Benefit of the Trust. Such persons being the Trustees as presently constituted and such other persons as they, or their successors, may appoint either to fill vacancies or to increase their number, up to a maximum of ten.

Management

The day-to-day management of the Farm was undertaken by Trust employees, namely the Farm Manager until January 2022. Since January 2022 a Core Team of key volunteers, under the overall control of a Trustee, has undertaken this role and this will continue into 2022/23 being more formally supported through the recently successful bid for Voluntary Community Faith Sector funding.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

505444

Principal address

Boundary Road
Bidston
Wirral
CH43 7PD

Tam O'Shanter Cottage Urban Farm Trust

Report of the Trustees
for the Period 5 April 2021 to 31 March 2022

Trustees

B Berry
G Davies
G Wood
T Sault
S Brady
J Wood MBE
P Hayes (appointed 13.5.22)
C Standing (appointed 13.5.22)
S Foulkes

Independent Examiner

Corke Accountancy Services
2 Upton Road
Claughton
Wirral
CH41 0DF

Approved by order of the board of trustees on ... 20/01/2023 and signed on its behalf by:


.....
J Wood MBE - Trustee

Independent Examiner's Report to the Trustees of
Tam O'Shanter Cottage Urban Farm Trust

Independent examiner's report to the trustees of Tam O'Shanter Cottage Urban Farm Trust

I report to the charity trustees on my examination of the accounts of Tam O'Shanter Cottage Urban Farm Trust (the Trust) for the period 5 April 2021 to 31 March 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

R Corke

Rachel Corke
FCA
Corke Accountancy Services
2 Upton Road
Claughton
Wirral
CH41 0DF

Date:23rd January 2023.....

Tam O'Shanter Cottage Urban Farm Trust

Statement of Financial Activities
for the Period 5 April 2021 to 31 March 2022

	Notes	Unrestricted funds £	Designated £	Restricted funds £	Period 5.4.21 to 31.3.22 Total funds £	Year Ended 4.4.21 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	14,938	-	3,000	17,938	24,069
Charitable activities						
Farm costs		15,667	-	81,065	96,732	105,234
Other trading activities	3	4,168	-	-	4,168	7,066
Investment income	4	16,248	-	-	16,248	17
Total		<u>51,021</u>	<u>-</u>	<u>84,065</u>	<u>135,086</u>	<u>136,386</u>
EXPENDITURE ON						
Raising funds	5	8,940	-	262	9,202	6,780
Charitable activities						
Farm costs		77,456	-	17,394	94,850	111,362
Total		<u>86,396</u>	<u>-</u>	<u>17,656</u>	<u>104,052</u>	<u>118,142</u>
NET INCOME/(EXPENDITURE)		<u>(35,375)</u>	<u>-</u>	<u>66,409</u>	<u>31,034</u>	<u>18,244</u>
RECONCILIATION OF FUNDS						
Total funds brought forward		<u>50,732</u>	<u>5,000</u>	<u>287,303</u>	<u>343,035</u>	<u>324,791</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>15,357</u></u>	<u><u>5,000</u></u>	<u><u>353,712</u></u>	<u><u>374,069</u></u>	<u><u>343,035</u></u>

The notes form part of these financial statements

Tam O'Shanter Cottage Urban Farm Trust

Balance Sheet
31 March 2022

	Notes	Unrestricted funds £	Designated £	Restricted funds £	31.3.22 Total funds £	4.4.21 Total funds £
FIXED ASSETS						
Tangible assets	9	3,033	-	291,751	294,784	284,110
CURRENT ASSETS						
Stocks	10	2,000	-	-	2,000	2,000
Debtors	11	1,685	-	-	1,685	-
Cash at bank		9,717	5,000	68,535	83,252	69,048
		<u>13,402</u>	<u>5,000</u>	<u>68,535</u>	<u>86,937</u>	<u>71,048</u>
CREDITORS						
Amounts falling due within one year	12	(1,077)	-	(6,575)	(7,652)	(12,123)
NET CURRENT ASSETS		<u>12,325</u>	<u>5,000</u>	<u>61,960</u>	<u>79,285</u>	<u>58,925</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>15,358</u>	<u>5,000</u>	<u>353,711</u>	<u>374,069</u>	<u>343,035</u>
NET ASSETS		<u>15,358</u>	<u>5,000</u>	<u>353,711</u>	<u>374,069</u>	<u>343,035</u>
FUNDS						
Unrestricted funds	13				20,358	55,732
Restricted funds					353,711	287,303
TOTAL FUNDS					<u>374,069</u>	<u>343,035</u>

The financial statements were approved by the Board of Trustees and authorised for issue on20/01/2023..... and were signed on its behalf by:

.....*Josephine wood.*.....
J Wood MBE - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- in accordance with the property
Improvements to property	- 10% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds 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.

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

Tam O'Shanter Cottage Urban Farm Trust

Notes to the Financial Statements - continued
for the Period 5 April 2021 to 31 March 2022

2. DONATIONS AND LEGACIES

	Period 5.4.21 to 31.3.22 £	Year Ended 4.4.21 £
Donations	17,938	19,069
Gift aid	-	5,000
	<u>17,938</u>	<u>24,069</u>

3. OTHER TRADING ACTIVITIES

	Period 5.4.21 to 31.3.22 £	Year Ended 4.4.21 £
Shop income from sale of donated and bought in goods	888	-
Sponsorships	1,292	1,420
Farm income from sale of products	1,988	5,646
	<u>4,168</u>	<u>7,066</u>

4. INVESTMENT INCOME

	Period 5.4.21 to 31.3.22 £	Year Ended 4.4.21 £
Rents received	16,245	-
Deposit account interest	3	17
	<u>16,248</u>	<u>17</u>

5. RAISING FUNDS

Investment management costs

	Period 5.4.21 to 31.3.22 £	Year Ended 4.4.21 £
Property repairs	9,202	6,780

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 March 2022 nor for the year ended 4 April 2021.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 March 2022 nor for the year ended 4 April 2021.

7. STAFF COSTS

The average monthly number of employees during the period was as follows:

	Period 5.4.21 to 31.3.22	Year Ended 4.4.21
Farm staff	3	4

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Designated £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	24,069	-	-	24,069
Charitable activities				
Farm costs	44,431	-	60,803	105,234
Other trading activities	7,066	-	-	7,066
Investment income	17	-	-	17
Total	75,583	-	60,803	136,386
EXPENDITURE ON				
Raising funds	6,692	88	-	6,780

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Designated £	Restricted funds £	Total funds £
Charitable activities				
Farm costs	43,764	1,881	65,717	111,362
Total	<u>50,456</u>	<u>1,969</u>	<u>65,717</u>	<u>118,142</u>
NET INCOME/(EXPENDITURE)	25,127	(1,969)	(4,914)	18,244
RECONCILIATION OF FUNDS				
Total funds brought forward	25,605	6,969	292,217	324,791
TOTAL FUNDS CARRIED FORWARD	<u><u>50,732</u></u>	<u><u>5,000</u></u>	<u><u>287,303</u></u>	<u><u>343,035</u></u>

9. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Totals £
COST			
At 5 April 2021	405,373	-	405,373
Additions	-	20,868	20,868
At 31 March 2022	<u>405,373</u>	<u>20,868</u>	<u>426,241</u>
DEPRECIATION			
At 5 April 2021	121,263	-	121,263
Charge for year	8,108	2,086	10,194
At 31 March 2022	<u>129,371</u>	<u>2,086</u>	<u>131,457</u>
NET BOOK VALUE			
At 31 March 2022	<u><u>276,002</u></u>	<u><u>18,782</u></u>	<u><u>294,784</u></u>
At 4 April 2021	<u><u>284,110</u></u>	<u><u>-</u></u>	<u><u>284,110</u></u>

The land and buildings are being depreciated at cost at 2% per annum.

Notes to the Financial Statements - continued
for the Period 5 April 2021 to 31 March 2022

10. STOCKS

	31.3.22	4.4.21
	£	£
Stocks	2,000	2,000
	<u> </u>	<u> </u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	4.4.21
	£	£
Prepayments and accrued income	1,685	-
	<u> </u>	<u> </u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	4.4.21
	£	£
Other creditors	7,652	12,123
	<u> </u>	<u> </u>

13. MOVEMENT IN FUNDS

	At 5.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	50,732	(36,482)	14,250
Cottage Thatch Roof	5,000	-	5,000
Liverpool CVS			
	-	1,108	1,108
	<u> </u>	<u> </u>	<u> </u>
	55,732	(35,374)	20,358
Restricted funds			
Property	284,110	(8,107)	276,003
Lottery Grant	3,193	(3,193)	-
Co-Op	-	4,028	4,028
Wirral Council	-	4,625	4,625
Veolia	-	12,196	12,196
Postcode Lottery Grant	-	4,367	4,367
COVID Recovery Fund	-	49,492	49,492
Sensory Garden	-	3,000	3,000
	<u> </u>	<u> </u>	<u> </u>
	287,303	66,408	353,711
TOTAL FUNDS	<u> </u>	<u> </u>	<u> </u>
	343,035	31,034	374,069

13. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	49,521	(86,003)	(36,482)
Liverpool CVS			
	1,500	(392)	1,108
	<u>51,021</u>	<u>(86,395)</u>	<u>(35,374)</u>
Restricted funds			
Property	-	(8,107)	(8,107)
Lottery Grant	-	(3,193)	(3,193)
Co-Op	4,860	(832)	4,028
Liverpool City Region	1,500	(1,500)	-
Wirral Council	5,200	(575)	4,625
Veolia	13,600	(1,404)	12,196
Postcode Lottery Grant	6,413	(2,046)	4,367
COVID Recovery Fund	49,492	-	49,492
Sensory Garden	3,000	-	3,000
	<u>84,065</u>	<u>(17,657)</u>	<u>66,408</u>
TOTAL FUNDS	<u>135,086</u>	<u>(104,052)</u>	<u>31,034</u>

Comparatives for movement in funds

	At 5.4.20 £	Net movement in funds £	At 4.4.21 £
Unrestricted funds			
General fund	25,605	25,127	50,732
Cottage Thatch Roof	5,000	-	5,000
Puddleducks re Website, Pond	1,969	(1,969)	-
	<u>32,574</u>	<u>23,158</u>	<u>55,732</u>
Restricted funds			
Property	292,217	(8,107)	284,110
Lottery Grant	-	3,193	3,193
	<u>292,217</u>	<u>(4,914)</u>	<u>287,303</u>
TOTAL FUNDS	<u>324,791</u>	<u>18,244</u>	<u>343,035</u>

13. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	75,583	(50,456)	25,127
Puddleducks re Website, Pond	-	(1,969)	(1,969)
	<u>75,583</u>	<u>(52,425)</u>	<u>23,158</u>
Restricted funds			
Property	-	(8,107)	(8,107)
Lottery Grant	60,803	(57,610)	3,193
	<u>60,803</u>	<u>(65,717)</u>	<u>(4,914)</u>
TOTAL FUNDS	<u>136,386</u>	<u>(118,142)</u>	<u>18,244</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31 March 2022.

15. GRANTS RECEIVED

During the year grants were received from Co-Op funding, Veolia, the Postcode Lottery Grant and the COVID recovery fund.

Tam O'Shanter Cottage Urban Farm Trust

Detailed Statement of Financial Activities
for the Period 5 April 2021 to 31 March 2022

	Period 5.4.21 31.3.22 £	to 4.4.21 £	Year En ded
INCOME AND ENDOWMENTS			
Donations and legacies			
Donations	17,938	19,069	
Gift aid	-	5,000	
	<hr/>	<hr/>	
	17,938	24,069	
Other trading activities			
Shop income from sale of donated and bought in goods	888	-	
Sponsorships	1,292	1,420	
Farm income from sale of products	1,988	5,646	
	<hr/>	<hr/>	
	4,168	7,066	
Investment income			
Rents received	16,245	-	
Deposit account interest	3	17	
	<hr/>	<hr/>	
	16,248	17	
Charitable activities			
Grants	96,732	105,234	
	<hr/>	<hr/>	
Total incoming resources	135,086	136,386	
EXPENDITURE			
Other trading activities			
Opening stock	2,000	2,000	
Closing stock	(2,000)	(2,000)	
	<hr/>	<hr/>	
	-	-	
Investment management costs			
Property repairs	9,202	6,780	
Charitable activities			
Wages	41,190	57,610	
Carried forward	41,190	57,610	

This page does not form part of the statutory financial statements

Tam O'Shanter Cottage Urban Farm Trust

Detailed Statement of Financial Activities
for the Period 5 April 2021 to 31 March 2022

	Period 5.4.21 31.3.22 £	to 4.4.21 £	Year En ded
Charitable activities			
Brought forward	41,190	57,610	
Rates and water	743	741	
Light and heat	11,721	5,168	
Telephone	702	542	
Advertising	380	3,058	
Sundries	199	-	
Livestock and feed costs	11,485	8,273	
Costs of goods sold in shop	197	34	
Hygiene and pest control	419	316	
Veterinary fees	2,341	2,226	
Cleaning and PPE costs	840	810	
Decorative items for farm improvement	519	307	
Volunteers expenses	1,159	88	
DBS checks	-	104	
Pawprints contract	-	16,667	
Contractors	4,430	-	
Staff training	480	-	
Subscriptions	106	-	
Travel expenses	381	-	
Security costs	362	-	
	<hr/>	<hr/>	
	77,654	95,944	
Support costs			
Finance			
Insurance	6,285	6,211	
Bank charges	34	-	
Freehold property	8,107	8,107	
Improvements to property	2,086	-	
	<hr/>	<hr/>	
	16,512	14,318	
Information technology			
Repairs and renewals	-	235	
Equipment expenses	-	703	
	<hr/>	<hr/>	
	-	938	
Governance costs			
Accountancy and legal fees	684	162	
	<hr/>	<hr/>	
Total resources expended	104,052	118,142	
	<hr/>	<hr/>	
Net income	31,034	18,244	
	<hr/> <hr/>	<hr/> <hr/>	

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THE TAM O'SHANTER COTTAGE URBAN FARM TRUST

England & Wales - Charity number 505444

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 4 April 2021
for
Tam O'Shanter Cottage Urban Farm Trust

Corke Accountancy Services
2 Upton Road
Claughton
Wirral
CH41 0DF

Tam O'Shanter Cottage Urban Farm Trust

Contents of the Financial Statements
for the Year Ended 4 April 2021

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Tam O'Shanter Cottage Urban Farm Trust

Report of the Trustees for the Year Ended 4 April 2021

In the 2019/20 Annual Report we referred to the position the country, and indeed the world, faced with the challenge of the Covid-19 Coronavirus pandemic with the loss of many lives and the actions to control the spread of the virus. A year on, the situation looks more promising as the United Kingdom looks to relax the measures that have been in place, although wary about the speed of the steps being taken to avoid any repeats of increased infection rates and the need for further emergency measures.

Against this backdrop the financial year for many businesses was increasingly difficult, despite the financial support offered by the Government. The existence of many threatened by the requirements to close, to follow social distancing and to prevent large gatherings of people. Inevitably, businesses have not survived but, fortunately, Tam O'Shanter has.

To comply with Government recommendations the Farm was closed to all visitors for the majority of 2020/21. We opened briefly at the end of August 2020, and again in December, with suitable measures in place. Whilst closed we continued to provide for, care for and look after the animals so we could be there, once again, for the local community when the time was right.

There was also Avian flu with DeFRA (Department for Environment, Food, and Rural Affairs) imposing regulations that all birds had to remain in enclosed areas from December 2020 through to March 2021 to prevent the transmission of the disease between birds. A temporary aviary enclosure was put in place at the Farm in order that the birds had more space than being confined to their existing homes.

Tam O'Shanter Cottage Urban Farm Trust

Report of the Trustees for the Year Ended 4 April 2021

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Trust was set-up in 1976 to look after the Cottage whilst the Urban Farm opened in 1987. The Trustees remain committed to protecting and improving the environment at the Farm and, where possible, in the wider community, to improve quality of life and promote sustainable development.

The objects of the Charity are :-

1 To promote the preservation of the building erected on the land known as the Tam O'Shanter Cottage for use as a study centre for the advancement of education in the Borough of Wirral; and

2 To provide and maintain facilities in the interests of social welfare for the recreation and leisure-time occupation for the benefit of the inhabitants of the said borough with the object of improving their condition of life.

To assist with delivering these objectives, but not otherwise, the Trust may:-

Provide and maintain an urban farm or smallholding as an adjunct to the Cottage.

Co-operate with other charities and local authorities; and

Do all such other lawful acts or things incidental and conducive to the objects.

To meet the objects of the Trust we aim to achieve the following:-

Maintain a small, varied collection of farm animals with welfare a high priority.

Use the Farm as an educational and leisure facility.

Preserve and enhance the Farm's heritage.

Maintain the Farm as a healthy, safe and secure recreational facility.

Maintain, or improve the environmental sustainability of the Farm.

Create opportunities for public participation in a community project.

Objectives and strategic aims

To continue to provide a free amenity to the public.

To maintain, or improve, the facilities of the Farm for public benefit.

To continue to promote the use of the Farm thereby maintaining visitor numbers.

To improve the level of income to meet liabilities and safeguard against future risks.

To explore opportunities of working in partnership with organisations or individuals that help meet our objectives in a cost effective way.

OBJECTIVES AND ACTIVITIES

Public benefit

Public Benefit

A free recreational amenity based on the 4.5 acres of Tam O'Shanter Urban Farm which is open daily with a collection of farm livestock, play equipment, nature areas, picnic facilities, café and a series of seasonal events.

The Trust manages, and maintains, toilets which are available to Farm visitors as well as visitors to the local area, including the nearby Bidston Hill with the Bidston Windmill, Lighthouse and Observatory and Flaybrick Cemetery.

Opportunities for those aged 14 years and over to become involved in the day-to-day activities on the Farm by looking after the livestock and undertaking maintenance tasks as well as becoming involved with fund-raising and the running of events.

The preservation of the historic thatched property known as Tam O'Shanter Cottage with its place in the heritage of the local area.

Educational benefits to local children through organised visits and through volunteers undertaking practical tasks. A structured and supported work environment for adults with barriers to employment.

The Trustees confirm that they have complied with the requirements of Section 4 of the Charities Act 2011 to have regard to the public benefit guidance published by the Charity Commission for England and Wales.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Review of the 2020/21 year

The global pandemic that began in early 2020 dominated everyone's thoughts and it is against this back-drop that we review the 2020/21 year.

A Development Grant from the National Lottery Community Fund saw the appointment, for 12 months, of two people to work on Volunteer Development and Income Generation. Whilst welcomed the impact of the pandemic did restrict the work that could be completed. The engagement of Pawprints Wirral Wildlife for the management of the Farm continued until July 2020 when the Trust took on the direct employment of the Farm Manager.

In respect of the livestock there was an increase in numbers together with recognition of the standards achieved. The birth of alpacas created local interest and with the alpacas again expecting, in line with professional advice, the youngsters were transferred elsewhere realising a cash benefit to the Farm. They are expected to live long and happy lives in their new homes. The impact of the DeFRA instructions required all birds to be kept enclosed to prevent the spread of avian flu between birds.

As a consequence of complying with Government requirements the range of activities was limited. This impacted upon the popular Hen Experience and donkey rides, others provided on a less-regular basis from The Barn or the Eco-Building and the number of group visits, either local organisations or schools. This also saw the cancellation of all the planned events.

Being open from the end of August 2020, although only briefly, and again in December 2020 saw a large number of visitors to the Farm. Having to be Covid-compliant increased costs, and we were grateful for the support of Rapid Response during these periods as we remained an admission-free facility.

Links with Wirral Metropolitan College, Oldershaw School and Reaseheath College enabled volunteers to gain valuable on-site experience and is an area to be expanded upon going forward. With Farm Manager(s) volunteering services beyond their paid engagement, the daily presence of a 70+ year old volunteer and others giving freely of their time the desire to help the Farm remains high. The work of the Volunteer Development Manager has seen steps put in place to support those who wish to experience, and support, the Farm.

As regards the farm maintenance and appearance considerable work has been completed with new projects due to commence. In responding to Covid measures additional hand-washing and cleaning facilities were provided. The partnership with Magenta Housing has seen a major refurbishment of the Eco-Building which includes improve volunteer space and a room for the holding of events. With the former pig-field no longer suitable for animals due to the ground conditions the intention is to turn the area into a Nature Reserve. Successful funding applications to Veolia, Wirral Together and the Liverpool City Region will help this become a reality.

Works were completed to the thatched roof of the cottage in order to replace damage to the thatch and prolong the life of the remaining thatch. Under the terms of the lease with Wirral Council these major works were payable by the Council.

The café, run by an independent caterer, was unfortunately also required to remain closed during most of the year. When open the café provides a reliable source of income to the Farm. It offers a range of food and drink for visitors to the Farm and the local community with the picnic area regularly filled with customers and others using the facilities.

FINANCIAL REVIEW

Reserves policy

The Farm continues to be free from any admission charge which makes it heavily reliant upon donations. On-site donations inevitably reduced with the Farm being closed but the support from the people of Wirral continues to help. The Farm was fortunate to be able to benefit from a number of grants made available by the Government during the year, support from Wirral Council and further funding from the National Lottery. With the animals still in need of care the Farm Managers were engaged through the various national / local lockdowns. The Trust remains appreciative of the support from local businesses, organisations and individuals which clearly show how valued the Farm is by the local community.

In respect of the financial position income exceeded spend by £18k although some of the income was to support costs to be incurred in 2021/22.

Income of £136k included £60k from the National Lottery and £25k from donations.

Within the spend of £118k there was £58k for Farm Management and employees funded through the Lottery Grant with the remainder being spent on animal related costs and repairs and maintenance.

The year-end cash balance was £69k. However, this included £9k of grants for future spend.

FUTURE PLANS

After coming through what has been a difficult year for everyone, the Trust is reviewing its plans in order to ensure the Cottage and Farm are there for future generations. As with all charitable organisations the hardest challenge is the financial challenge.

The aim to become self-sustainable focusses upon the existing income opportunities such as the café and farm activities; the letting of the re-furbished Barn and Eco-Building; promoting the promotion of seasonal events and an increased number of income earning approaches including sponsorships. Whilst grants will be sought from a range of organisations, we hope further support from local and regional businesses will continue.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is governed by the Trust consisting of the Chair, Vice Chair, Secretary and Treasurer together with other Trustees.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Prior to 2019 up to 5 Trustees were appointed each year by the former Wirral Urban Farm Association (Registered Charity No 515789), Birkenhead History Society (Registered Charity No 506127) and Wirral Council (Local Authority). With changes to those organisations and the increasing independence of the Charity this was amended in late 2018/19.

The body of Trustees, when complete, shall consist of not less than six, and not more than ten, suitable and competent persons who are willing and able to carry out the duties of a Trustee for the Benefit of the Trust. Such persons being the Trustees as presently constituted and such other persons as they, or their successors, may appoint either to fill vacancies or to increase their number, up to a maximum of ten.

The day-to-day management of the Farm was undertaken by Pawprints Wildlife Rescue until August 2020. Since that date the management has been undertaken by Trust employees, namely the Farm Manager and, with the support of the National Lottery Development Fund, an Income Generation Manager and Volunteer Development Manager for 12 months. The trust is looking to submit a bid for National Lottery Funding to maintain similar positions for the next three years.

The Farm and Cottage premises are leased from Wirral Council with an updated 99 year lease agreed from July 2019 at an annual rental of one Bidston pine cone.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

505444

Principal address

Boundary Road
Bidston
Wirral
CH43 7PD

Trustees

B Berry
G Davies
G Wood
T Sault
S Brady (appointed 26.2.21)
J Wood MBE (appointed 6.8.20)

Independent Examiner

Corke Accountancy Services
2 Upton Road
Claughton
Wirral
CH41 0DF

Tam O'Shanter Cottage Urban Farm Trust

Report of the Trustees
for the Year Ended 4 April 2021

Approved by order of the board of trustees on 3 February 2022 and signed on its behalf by:

Josephine Wood
J Wood MBE - Trustee

Independent examiner's report to the trustees of Tam O'Shanter Cottage Urban Farm Trust

I report to the charity trustees on my examination of the accounts of Tam O'Shanter Cottage Urban Farm Trust (the Trust) for the year ended 4 April 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

R Corke

Rachel Corke
FCA
Corke Accountancy Services
2 Upton Road
Claughton
Wirral
CH41 0DF

3 February 2022

Tam O'Shanter Cottage Urban Farm Trust

Statement of Financial Activities
for the Year Ended 4 April 2021

	Notes	Unrestricted fund £	Designated £	Restricted funds £	4.4.21 Total funds £	4.4.20 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	24,069	-	-	24,069	76,227
Charitable activities						
Farm costs		44,431	-	60,803	105,234	-
Other trading activities	3	7,066	-	-	7,066	13,589
Investment income	4	17	-	-	17	12,474
Total		<u>75,583</u>	<u>-</u>	<u>60,803</u>	<u>136,386</u>	<u>102,290</u>
EXPENDITURE ON						
Raising funds	5	6,692	88	-	6,780	78,625
Charitable activities						
Farm costs		43,764	1,881	65,717	111,362	44,364
Total		<u>50,456</u>	<u>1,969</u>	<u>65,717</u>	<u>118,142</u>	<u>122,989</u>
NET INCOME/(EXPENDITURE)		<u>25,127</u>	<u>(1,969)</u>	<u>(4,914)</u>	<u>18,244</u>	<u>(20,699)</u>
RECONCILIATION OF FUNDS						
Total funds brought forward		<u>25,605</u>	<u>6,969</u>	<u>292,217</u>	<u>324,791</u>	<u>345,490</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>50,732</u></u>	<u><u>5,000</u></u>	<u><u>287,303</u></u>	<u><u>343,035</u></u>	<u><u>324,791</u></u>

The notes form part of these financial statements

Tam O'Shanter Cottage Urban Farm Trust

Balance Sheet

4 April 2021

	Notes	Unrestricted fund £	Designated £	Restricted funds £	4.4.21 Total funds £	4.4.20 Total funds £
FIXED ASSETS						
Tangible assets	9	-	-	284,110	284,110	292,217
CURRENT ASSETS						
Stocks	10	2,000	-	-	2,000	2,000
Cash at bank		51,683	5,000	12,365	69,048	31,054
		<u>53,683</u>	<u>5,000</u>	<u>12,365</u>	<u>71,048</u>	<u>33,054</u>
CREDITORS						
Amounts falling due within one year	11	(2,951)	-	(9,172)	(12,123)	(480)
		<u>50,732</u>	<u>5,000</u>	<u>3,193</u>	<u>58,925</u>	<u>32,574</u>
NET CURRENT ASSETS						
		<u>50,732</u>	<u>5,000</u>	<u>287,303</u>	<u>343,035</u>	<u>324,791</u>
TOTAL ASSETS LESS CURRENT LIABILITIES						
		<u>50,732</u>	<u>5,000</u>	<u>287,303</u>	<u>343,035</u>	<u>324,791</u>
NET ASSETS						
		<u><u>50,732</u></u>	<u><u>5,000</u></u>	<u><u>287,303</u></u>	<u><u>343,035</u></u>	<u><u>324,791</u></u>
FUNDS						
	12				55,732	32,574
Unrestricted funds					287,303	292,217
Restricted funds					<u>343,035</u>	<u>324,791</u>
TOTAL FUNDS						
					<u><u>343,035</u></u>	<u><u>324,791</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 3 February 2022 and were signed on its behalf by:

Josephine Wood

J Wood MBE - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property - in accordance with the property

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds 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.

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

2. DONATIONS AND LEGACIES

	4.4.21 £	4.4.20 £
Donations	19,069	76,227
Gift aid	5,000	-
	<u>24,069</u>	<u>76,227</u>

3. OTHER TRADING ACTIVITIES

	4.4.21 £	4.4.20 £
Shop income from sale of donated and bought in goods	-	410
Sponsorships	1,420	-
Farm income from sale of products	5,646	13,179
	<u>7,066</u>	<u>13,589</u>

4. INVESTMENT INCOME

	4.4.21 £	4.4.20 £
Rents received	-	12,405
Deposit account interest	17	69
	<u>17</u>	<u>12,474</u>

5. RAISING FUNDS

Investment management costs

	4.4.21 £	4.4.20 £
Property repairs	6,780	78,625
	<u>6,780</u>	<u>78,625</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 4 April 2021 nor for the year ended 4 April 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 4 April 2021 nor for the year ended 4 April 2020.

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

	4.4.21	4.4.20
Farm staff	4	-
	<u>4</u>	<u>-</u>

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Designated £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	73,258	2,969	-	76,227
Other trading activities	13,589	-	-	13,589
Investment income	12,474	-	-	12,474
Total	<u>99,321</u>	<u>2,969</u>	<u>-</u>	<u>102,290</u>
EXPENDITURE ON				
Raising funds	67,625	11,000	-	78,625
Charitable activities				
Farm costs	36,257	-	8,107	44,364
Total	<u>103,882</u>	<u>11,000</u>	<u>8,107</u>	<u>122,989</u>
NET INCOME/(EXPENDITURE)	<u>(4,561)</u>	<u>(8,031)</u>	<u>(8,107)</u>	<u>(20,699)</u>
Transfers between funds	<u>(300,324)</u>	<u>-</u>	<u>300,324</u>	<u>-</u>
Net movement in funds	<u>(304,885)</u>	<u>(8,031)</u>	<u>292,217</u>	<u>(20,699)</u>
RECONCILIATION OF FUNDS				
Total funds brought forward	330,490	15,000	-	345,490
TOTAL FUNDS CARRIED FORWARD	<u>25,605</u>	<u>6,969</u>	<u>292,217</u>	<u>324,791</u>

9. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 5 April 2020 and 4 April 2021	405,373
DEPRECIATION	
At 5 April 2020	113,156
Charge for year	8,107
At 4 April 2021	121,263
NET BOOK VALUE	
At 4 April 2021	284,110
At 4 April 2020	292,217

The land and buildings are being depreciated at cost at 2% per annum.

10. STOCKS

	4.4.21 £	4.4.20 £
Stocks	2,000	2,000

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	4.4.21 £	4.4.20 £
Other creditors	12,123	480

12. MOVEMENT IN FUNDS

	At 5.4.20 £	Net movement in funds £	At 4.4.21 £
Unrestricted funds			
General fund	25,605	25,127	50,732
Cottage Thatch Roof	5,000	-	5,000
Puddleducks re Website, Pond	1,969	(1,969)	-
	32,574	23,158	55,732
Restricted funds			
Property	292,217	(8,107)	284,110
Lottery Grant	-	3,193	3,193
	292,217	(4,914)	287,303
TOTAL FUNDS	324,791	18,244	343,035

12. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	75,583	(50,456)	25,127
Puddleducks re Website, Pond	-	(1,969)	(1,969)
	<u>75,583</u>	<u>(52,425)</u>	<u>23,158</u>
Restricted funds			
Property	-	(8,107)	(8,107)
Lottery Grant	60,803	(57,610)	3,193
	<u>60,803</u>	<u>(65,717)</u>	<u>(4,914)</u>
TOTAL FUNDS	<u>136,386</u>	<u>(118,142)</u>	<u>18,244</u>

Comparatives for movement in funds

	At 5.4.19 £	Net movement in funds £	Transfers between funds £	At 4.4.20 £
Unrestricted funds				
General fund	330,490	(4,561)	(300,324)	25,605
Cottage Thatch Roof	4,000	1,000	-	5,000
WUFA re Play Area	11,000	(11,000)	-	-
Puddleducks re Website, Pond	-	1,969	-	1,969
	<u>345,490</u>	<u>(12,592)</u>	<u>(300,324)</u>	<u>32,574</u>
Restricted funds				
Property	-	(8,107)	300,324	292,217
	<u>-</u>	<u>(8,107)</u>	<u>300,324</u>	<u>292,217</u>
TOTAL FUNDS	<u>345,490</u>	<u>(20,699)</u>	<u>-</u>	<u>324,791</u>

12. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	99,321	(103,882)	(4,561)
Cottage Thatch Roof	1,000	-	1,000
WUFA re Play Area	-	(11,000)	(11,000)
Puddleducks re Website, Pond	1,969	-	1,969
	<u>102,290</u>	<u>(114,882)</u>	<u>(12,592)</u>
Restricted funds			
Property	-	(8,107)	(8,107)
	<u>102,290</u>	<u>(122,989)</u>	<u>(20,699)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 5.4.19 £	Net movement in funds £	Transfers between funds £	At 4.4.21 £
Unrestricted funds				
General fund	330,490	20,566	(300,324)	50,732
Cottage Thatch Roof	4,000	1,000	-	5,000
WUFA re Play Area	11,000	(11,000)	-	-
	<u>345,490</u>	<u>10,566</u>	<u>(300,324)</u>	<u>55,732</u>
Restricted funds				
Property	-	(16,214)	300,324	284,110
Lottery Grant	-	3,193	-	3,193
	<u>-</u>	<u>(13,021)</u>	<u>300,324</u>	<u>287,303</u>
TOTAL FUNDS	<u>345,490</u>	<u>(2,455)</u>	<u>-</u>	<u>343,035</u>

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	174,904	(154,338)	20,566
Cottage Thatch Roof	1,000	-	1,000
WUFA re Play Area	-	(11,000)	(11,000)
Puddleducks re Website, Pond	1,969	(1,969)	-
	<u>177,873</u>	<u>(167,307)</u>	<u>10,566</u>
Restricted funds			
Property	-	(16,214)	(16,214)
Lottery Grant	60,803	(57,610)	3,193
	<u>60,803</u>	<u>(73,824)</u>	<u>(13,021)</u>
TOTAL FUNDS	<u><u>238,676</u></u>	<u><u>(241,131)</u></u>	<u><u>(2,455)</u></u>

13. RELATED PARTY DISCLOSURES

A contract existed with Pawprints to manage the farm during the year.

The Trustee Mrs Josephine Wood is a Trustee of both charities.

14. GRANTS RECEIVED

During the year £60,803 was received from Lottery Funding to provide funding for staff.

A grant of £2,472.35 was received from Co-Op to provide tools and equipment. This income has been deferred to be spent in 2021/22.

A grant was received from Liverpool City Region for £1,499.87. This grant is to spend on our Pig Field and has been deferred to be spent in 2021/22.

Wirral Council provided a grant of £5,200 to spend on renovating the pond and viewing platform. This income has been deferred to be spent in 2021/22.

Tam O'Shanter Cottage Urban Farm Trust

Detailed Statement of Financial Activities
for the Year Ended 4 April 2021

	4.4.21 £	4.4.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	19,069	76,227
Gift aid	5,000	-
	<hr/>	<hr/>
	24,069	76,227
Other trading activities		
Shop income from sale of donated and bought in goods	-	410
Sponsorships	1,420	-
Farm income from sale of products	5,646	13,179
	<hr/>	<hr/>
	7,066	13,589
Investment income		
Rents received	-	12,405
Deposit account interest	17	69
	<hr/>	<hr/>
	17	12,474
Charitable activities		
Grants	105,234	-
	<hr/>	<hr/>
Total incoming resources	136,386	102,290
EXPENDITURE		
Other trading activities		
Opening stock	2,000	-
Closing stock	(2,000)	-
	<hr/>	<hr/>
	-	-
Investment management costs		
Property repairs	6,780	78,625
Charitable activities		
Wages	57,610	-
Rates and water	741	769
Light and heat	5,168	11,791
Carried forward	63,519	12,560

This page does not form part of the statutory financial statements

Tam O'Shanter Cottage Urban Farm Trust

Detailed Statement of Financial Activities
for the Year Ended 4 April 2021

	4.4.21 £	4.4.20 £
Charitable activities		
Brought forward	63,519	12,560
Telephone	542	1,284
Advertising	3,058	-
Livestock and feed costs	8,273	9,479
Costs of goods sold in shop	34	1,424
Hygiene and pest control	316	1,514
Veterinary fees	2,226	1,645
Cleaning and PPE costs	810	-
Decorative items for farm improvement	307	-
Volunteers expenses	88	-
DBS checks	104	-
Pawprints contract	16,667	-
	<hr/>	<hr/>
	95,944	27,906
Support costs		
Management		
Sundries	-	2,937
Finance		
Insurance	6,211	4,300
Freehold property	8,107	8,107
	<hr/>	<hr/>
	14,318	12,407
Information technology		
Repairs and renewals	235	-
Equipment expenses	703	634
	<hr/>	<hr/>
	938	634
Governance costs		
Accountancy and legal fees	162	480
	<hr/>	<hr/>
Total resources expended	118,142	122,989
	<hr/>	<hr/>
Net income/(expenditure)	18,244	(20,699)
	<hr/> <hr/>	<hr/> <hr/>

Signature: Josephine Wood
Josephine Wood (Feb 18, 2022 10:27 GMT)

Email: hello@tamoshanterfarm.org.uk