

Charity no. 1191859

Uncle Paul's Chilli Farm

Financial Statements

31st March 2022

**FARQUHAR PARTNERSHIP LIMITED**

Chartered Accountants, 151 Whiteladies Road, Clifton, Bristol BS8 2RA

**Uncle Paul's Chilli Farm**  
**Financial Statements**  
**Year ended 31st March 2022**

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# **Uncle Paul's Chilli Farm**

## **Trustees' Annual Report**

### **Year ended 31st March 2022**

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The Trustees present their report and the unaudited financial statements of the charity for the year ended 31st March 2022.

#### **Reference and Administrative details**

Registered charity name	Uncle Paul's Chilli Farm
Charity registration no.	1191859
Registered office	Butcombe Farm, Butcombe, Bristol BS40 7UW

#### **Trustees and Officers**

The trustees who served the charity during the year were as follows:

M J Fey	Chair
M P Lewis	
P Sloman	Resigned 11th April 2022
J A Ford	
S Morrison	
G Teagle	

<b>Independent Examiner</b>	C. A. Farquhar FCCA of Farquhar Partnership Limited, Chartered Accountants 151 Whiteladies Road, Clifton, Bristol BS8 2RA
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#### **Structure, Governance and Management**

Uncle Paul's Chilli Farm is a registered charity, number 1191859 and is governed by a trust deed. The charity is an unincorporated organisation, established in 2020.

#### **Objectives and Activities**

1. To act as a resource for young people up to the age of 25 by providing advice and assistance and organising programmes of physical, educational and other activities as a means of: (a) advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals; (b) advancing education.
2. to relieve the needs of people with special educational needs or other similar learning difficulties to enable them to live as independently as possible by providing resources, training, mentoring, working experience and employment support.
3. to advance the education and training of the public in such ways as the charity trustees think fit, including by facilitating access to educational and vocational training opportunities which will develop their individual capabilities and competencies.

#### **How our activities deliver public benefit**

Uncle Paul's Chilli Farm has provided a unique environment where over a 100 young people and adults with learning disabilities or additional needs have been able to learn and develop, new skills, knowledge and experience needed for successful employment or independent living.

Uncle Paul's Chilli Farm sits in forty acres of fields and woodland, commanding splendid views across the valley to the Mendip Hills and over Blagdon Reservoir. We have found that it doesn't take long for the beneficiaries of our charity to slowly feel the benefits and ease of the countryside. They feel the joy of the work and the pleasure of rest with the bonus of being part of something good and worthwhile and seeing their efforts bear fruit. Even if there is no intention of pursuing any kind of vocational path in the multitude of areas on offer at the farm, improved health and wellbeing is a natural by product that is available in abundance in the farm. It is an intensely positive environment, and this positivity is infectious and inspiring and takes people away from the trials and tribulations of the modern world. It also gives rise of opportunities for individuals to meet others and to feel part of a community.

**Uncle Paul's Chilli Farm**  
**Trustees' Annual Report (*continued*)**  
**Year ended 31st March 2022**

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**Who used and benefited from our services?**

Uncle Paul's Chilli farm is an inclusive charity that is committed to equality of opportunity and as such supports and encourages under-represented groups and values diversity.

Our beneficiaries have a wide range of barriers and complex needs. Such barriers and needs may include mental ill health conditions, low self-esteem, anxiety, trauma, underdeveloped social skills, social disadvantage, autism, special education needs and/or disability, or individuals who are recovering from illness or fatigue and a range of other complex health needs.

Some may have not been in education or employment for many years, whilst others may have been educated in small group provision or successfully gained employment, but have not been able to sustain employment. To ensure all individuals have the best opportunity to reach their aspirations we work in collaboration with education partners and community organisations to support individuals in developing self-belief and confidence in themselves by knowing and valuing their strengths. We are committed to personalising their time with us to ensure they have the best opportunity to achieve their aspirations and if appropriate progress into education, employment or independent living.

**Charity Investments**

The charity has made many investments to meet its aims. In 2021 the charity established a UPCF Community Interest Company (CIC) that operates the Red Chilli Kitchen and Copper Kettle Café.

UPCF has worked with the Food Works in North Somerset to develop a kitchen at Langford Nursery where we make a selection of unique sauces, jams and relishes, made with the chillies and other produce from the farm. All the products are made in small batches, made by hand from our dedicated team. The charity is passionate about reducing the food travel miles and carbon footprint for our produce and we work with nature on the seasonal calendar, making the very most of the harvests when we can. The Copper Kettle Café is in Weston-super-Mare, gives young people and adults the opportunity for work placements, traineeships, and apprenticeships. We aim to give our beneficiaries the opportunity to experience the 'seed to table' process and increase their awareness of sustainability.

All profits from UPCF CIC are reinvested into the charity.

The charity has also developed and invested heavily in:

- The equine area with the construction of a new stable block.
- Polytunnels to grow produce and to act as shelter for the farm's animals
- Eight new beehives with experts who can deliver a general introduction to beekeeping.

These investments have been particularly successful in re-engaging and boosting the confidence, emotional well-being, and life-chances of beneficiaries accessing the farm. The Charity's activities and input extends far beyond the boundaries of the farm, offering help and support to the local community.

**Financial Review**

The financial situation is monitored regularly and at the year end by the trustees. The charity's free reserves are represented by the unrestricted funds which totalled £111,518 at the year end.

The trustees declare that they have approved the trustees' report above.

*Martin Fey*

*Signed digitally*

M J Fey, on behalf of the charity's trustees

22nd November, 2022

**Uncle Paul's Chilli Farm**  
**Independent Examiner's Report to the Trustees**  
**Year ended 31st March 2022**  
**Charity no. 1191859**

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I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st March 2022.

**Responsibilities and basis of report**

As the charity's trustees, 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 2011 Act and in carrying out my examination, I have followed all the 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

*Clive Farquhar*

C. A. Farquhar FCCA  
of Farquhar Partnership Limited, Chartered Accountants  
151 Whiteladies Road, Clifton, Bristol BS8 2RA

22nd November, 2022

**Uncle Paul's Chilli Farm**  
**Statement of Financial Activities**  
**Year Ended 31st March 2022**

		Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
	Notes				
<b>Incoming Resources</b>					
Donations and legacies	3	82,811	-	82,811	27,385
Charitable activities	3	63,490	-	63,490	20,500
		<u>146,301</u>	<u>-</u>	<u>146,301</u>	<u>47,885</u>
<b>Resources expended</b>					
Raising funds	4	1,964	-	1,964	-
Charitable activities	4	52,494	-	52,494	20,382
Other	4	7,196	-	7,196	632
		<u>61,654</u>	<u>-</u>	<u>61,654</u>	<u>21,014</u>
<b>Net income/(expenditure)</b>		84,647	-	84,647	26,871
<b>Transfers between funds</b>		-	-	-	-
<b>Net movement in funds</b>		<u>84,647</u>	<u>-</u>	<u>84,647</u>	<u>26,871</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward		<u>26,871</u>	<u>-</u>	<u>26,871</u>	<u>-</u>
<b>Total funds carried forward</b>		<u>111,518</u>	<u>-</u>	<u>111,518</u>	<u>26,871</u>

The Statement of Financial Activities includes all gains and losses in the year and as a result a statement of recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

**Uncle Paul's Chilli Farm**  
**Statement of Assets and Liabilities**  
**31st March 2022**

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	5	84,351	17,009
<b>Current assets</b>			
Stock	6	-	434
Debtors	7	31,600	-
Cash at bank and in hand	8	3,616	9,728
		35,216	10,162
Creditors: amounts falling due within one year	9	(8,049)	(300)
<b>Net current assets</b>		27,167	9,862
<b>Total assets less current liabilities</b>		111,518	26,871
<b>Funds of the Charity</b>			
Unrestricted income funds		111,518	26,871
<b>Total funds</b>		111,518	26,871

These financial statements were approved by the Trustees on 22nd November, 2022 and signed on their behalf by:

*Martin Fey*

*Signed digitally*  
M J Fey

**Uncle Paul's Chilli Farm**  
**Notes to the Financial Statements**  
**Year Ended 31st March 2022**

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**1. Basis of preparation**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

**2. Accounting policies**

**INCOME**

**Recognition of income**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

**Offsetting**

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

**Grants and donations**

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

**Tax reclaims on donations and gifts**

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

**Donated services and facilities**

Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

**Support costs**

The charity has incurred expenditure on support costs.

**Volunteer help**

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.



**Uncle Paul's Chilli Farm**  
**Notes to the Financial Statements** *(continued)*  
**Year Ended 31st March 2022**

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**2. Accounting policies, continued**

**EXPENDITURE AND LIABILITIES**

**Liability recognition**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

**Governance and support costs**

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

**Creditors**

The charity has creditors which are measured at settlement amounts less any trade discounts.

**Provisions for liabilities**

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

**Basic financial instruments**

The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

**Value added tax**

Resources expended include attributable VAT which can not be recovered.

**ASSETS**

**Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and are recognised at cost. The depreciation rates and methods used are disclosed at note 5. to these accounts.

**Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

**Uncle Paul's Chilli Farm**  
**Notes to the Financial Statements (continued)**  
**Year Ended 31st March 2022**

**3. Analysis of income**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<b>Donations and legacies</b>				
Donations and gifts	82,811	-	82,811	26,536
Gift aid	-	-	-	849
	<u>82,811</u>	<u>-</u>	<u>82,811</u>	<u>27,385</u>
<b>Charitable activities</b>				
Grants to cover operating costs	16,495	-	16,495	-
Rent receivable - property	42,900	-	42,900	19,500
Rent receivable - vehicle lease	4,095	-	4,095	1,000
	<u>63,490</u>	<u>-</u>	<u>63,490</u>	<u>20,500</u>

**4. Analysis of expenditure**

**Raising funds**

Advertising and website	1,964	-	1,964	-
	<u>1,964</u>	<u>-</u>	<u>1,964</u>	<u>-</u>

**Charitable activities**

Market Garden			-	
Chilli production	7,595	-	7,595	1,357
Kitchen consumables	-	-	-	416
Garden expenses	226	-	226	145
Equestrian services	4,648	-	4,648	-
Donations made	619	-	619	2,930
Rent payable - property	21,450	-	21,450	9,750
Property maintenance	2,140	-	2,140	114
Professional fees	6,350	-	6,350	-
Depreciation	9,468	-	9,468	5,670
	<u>52,494</u>	<u>-</u>	<u>52,494</u>	<u>20,382</u>

**Other**

Independent Examiner's fees	300	-	300	300
Travel expenses	36	-	36	-
Insurances	2,417	-	2,417	-
I.T. expenses	3,975	-	3,975	-
Sundry expenses	437	-	437	293
Bank charges	31	-	31	39
	<u>7,196</u>	<u>-</u>	<u>7,196</u>	<u>632</u>

**Uncle Paul's Chilli Farm**  
**Notes to the Financial Statements (continued)**  
**Year Ended 31st March 2022**

5. Tangible fixed assets	Office equipment	Poly tunnels & sheds	Bee keeping Equipment	Stables	Total
	£	£	£	£	£
<u>COST</u>					
1st April 2021	-	22,679	-	-	22,679
Additions	552	9,730	4,916	61,612	76,810
Disposals	-	-	-	-	-
31st March 2022	552	32,408	4,916	61,612	99,489
<u>DEPRECIATION</u>					
	Basis: 25% straight line	25% straight line	25% straight line	5% straight line	
1st April 2021	-	5,669	-	-	5,669
Charge	138	8,102	1,228	-	9,468
Disposals	-	-	-	-	-
31st March 2022	138	13,771	1,228	-	15,137
<u>NET BOOK VALUE</u>					
31st March 2022	414	18,637	3,688	61,612	84,351
31st March 2021	-	17,009	-	-	17,009
6. Stock				<b>2022</b>	<b>2021</b>
Café stocks				-	435
7. Debtors and prepayments					
Loans to related parties (note 10)				31,600	-
				31,600	-
8. Cash at bank and in hand					
Metro Bank Community account				3,616	9,728
9. Creditors and accruals					
Loans from related parties (note 10)				6,500	-
Other creditors				1,249	-
Accruals and deferred income				300	300
				8,049	300

**Uncle Paul's Chilli Farm**  
**Notes to the Financial Statements** *(continued)*  
**Year Ended 31st March 2022**

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**10. Transactions with related parties**

<b>Name of the trustee or related party</b>	<b>Relationship to charity</b>	<b>Description of the transaction(s)</b>	<b>Amount (£)</b>	<b>Balance at period end (£)</b>
Solar Solutions SW Ltd (company no. 07951467)	M.P. Lewis is a director of the company	Short term funding made available by the company. The loan is interest free, unsecured and has been repaid since the year end.	6,500	6,500
UPCF CIC (company registration no. 13562785)	M. P. Lewis, M. J. Fey and J. A. Ford are directors of the company	Funding made available to the company. The loan is interest free, unsecured and has no formal repayment terms.	26,000	26,000
UPCF CIC (company registration no. 13562785)	M. P. Lewis, M. J. Fey and J. A. Ford are directors of the company	Rent paid to the Café landlord on behalf of the CIC. The loan is interest free, unsecured and has no formal repayment terms.	5,600	5,600