

BATH CITY FARM

Financial Statements

YEAR ENDED 31 DECEMBER 2018

**Charity Number 1050202
Company Registration Number 03112751**

BATH CITY FARM
FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2018

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BATH CITY FARM

LEGAL AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 DECEMBER 2018

Status

The charity is constituted as a company limited by guarantee, incorporated on 12th October 1995, registered under the Companies Acts (registration number 03112751) and its governing document is a Memorandum and Articles of Association. It was granted charitable status by the Charity Commission under number 1050202.

Trustees

The directors of the charitable company ("the charity") are its trustees for the purposes of the charity law and throughout this report are collectively referred to as the trustees.

The Trustees who served during the year and since the year end were as follows:

Deborah Steele	
Anthony Langley	
Mike Collins	
Malcolm Dodds	
Jeffrey Butler	Appointed 13th Feb 2019
Serkan Gulcemal	Appointed 18th Feb 2019
Joanne Southwell (Chair)	Appointed 26th Feb 2019
Arabella Tresillian	Resigned 21st May 2018
Trish Barnes	Resigned 22nd Jan 2018
Hamish McAlpine	Resigned 20th Dec 2018
Claire Williams	Resigned 13th Mar 2019

Registered Office

Bath City Farm
Kelston View
Twerton
Bath
BA2 1NW

Independent Examiner

Joanne Trowbridge - Bristol Community Accountancy Project
The Park, Daventry Road, Knowle, Bristol, BS4 1DQ

Bankers

HSBC
41 Southgate
Bath
BA1 1TN

BATH CITY FARM

TRUSTEES REPORT

YEAR ENDED 31 DECEMBER 2018

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31st December 2018.

Reference and administrative information set out on page 2 forms part of this report.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 2015).

Structure, governance and management

The charity is constituted as a company limited by guarantee, incorporated on 12th October 1995, registered under the Companies Acts (registration number 03112751) and its governing document is a Memorandum and Articles of Association. It was granted charitable status by the Charity Commission under number 1050202.

Following a resolution at the AGM in April 2017, changes to the charity's Objects were approved by the Charity Commission and the changes to the Memorandum & Articles were registered at Companies House and with the Charity Commission in September 2017. The principal changes were: to drop the word "Limited" from the charity's name; to update the language used in the charity's Objects; and to adopt Memorandum and Articles based on the current Charity Commission model.

By operation of law all trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

Objectives and activities of the charity

Bath City Farm exists to:

- Be a safe and welcoming place for people of all ages to visit
- Support people to develop new skills and passions,
- Build peoples self-confidence and reduce loneliness.
- Improve emotional, mental, physical and social well-being
- Inspire environmental awareness and activity
- Grow the number of people engaging in their community
- Bring enjoyment to the public
- Educate people on farming and where their food comes from

Our work aims to encourage people to maximise their capabilities and increase their resilience, confidence and sense of purpose. We do this by providing fulfilling volunteering opportunities, project placements, and by supporting education, training and hands-on learning – subjects include gardening, animal care and welfare, conservation, cookery and land management. The Farm is firmly rooted in the community, and as a community anchor organisation we draw many different groups and individuals together.

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TRUSTEES REPORT

YEAR ENDED 31 DECEMBER 2018

We work with people from all sections of the community but with a particular focus on:

- Adults living with a mental health diagnosis
- Adults with learning disabilities
- Vulnerable older people
- Families facing adversity
- Young people on the fringes of society and/or struggling in mainstream education

Bath City Farm remains a major resource in the local community and across the city with visitor numbers increasing. Children and adults alike enjoy spending time with the animals and exploring our nature trail, new history trail and play areas.

We also act as a community hub and are an important safe venue for many other public and third sector organisations who run their projects or courses here or bring groups and individuals to benefit from the outdoor space. We have some fantastic community facilities including a community kitchen, training room, volunteer cabin, community allotments and woodland play areas

Public benefit

In shaping the objectives for the year and planning activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Main activities to further Bath City Farm's purpose for public benefit

We run 15 projects to address some of the needs described, each falling into one of two pivotal Farm themes. Examples include:

1. **Roots to Health:** aiming to increase the health and wellbeing of adults with complex health needs
 - *Feathered Friends* – A chicken cuddling project for people over 60 years, particularly those living with dementia.
 - *Training at the Trough* – a catering project for adults with learning disabilities to cook and serve food in our café kiosk. In 2018, 30 people were trained in catering and retail skills, all of whom were referred through Community Learning Services
 - *Get Growing* – A gardening project supporting adults living with mental health difficulties. Last year 86 people attended of whom 31 were inpatients under section at Hillview Lodge Mental Health Unit at the RUH. The remainder were referred through mental health professionals such as the Recovery team
2. **Branching Out:** aiming to increase the health and wellbeing of children and young people, particularly those who are disadvantaged
 - *Families at the farm* – A project for families who have experienced domestic abuse, trauma and other complex issues. In partnership with Southside Family Project we provide farm-based activities to encourage family bonding and healthy eating.
 - *Bath Bush Craft* – A project for 11-16 years who are struggling in mainstream education. Using our woods and forest school, local young people access this free group to improve skills and confidence.

We also run a wide range of community events related to the arts, heritage and nature. These events bring members of our community together in a welcoming relaxed environment.

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TRUSTEES REPORT

YEAR ENDED 31 DECEMBER 2018

Main achievements and performance

2018 was a very busy year for Bath City Farm. We experienced a large increase in the demand for our services and visitor numbers were the highest we have ever seen, in part due to the glorious summer.

The number of people benefiting from the farm continued to increase:

- A record **32,744** used the farm. This figure breaks down as follows:
 - **896** people attended projects to improve health, wellbeing and skills (612 adults and 284 children)
 - **1898** children and young people spent time at the farm with school/group visits,
 - **2950** people participated in community events and workshops.
 - **27,000** people visited the farm (*based on visitor figures taken on an average day and considering seasonal variances*)
- Additionally, 25 other organisations used the farm site to run their own activities, events and projects, including:
 - Mentoring Plus
 - Southside Family Project
 - Time Bank Plus
 - Julian House Domestic Abuse service
 - Keynsham Mencap
 - Avon Wildlife Trust
 - B&NES Talking Therapies Team
 - St Mungo's

Key achievements in 2018 included:

- **Planning for the future** – we were granted Planning Permission for our new indoor café and began the work of raising the necessary funds to be able to build the cafe
- **Working in Partnership**
 - we launched our first co-delivered project - Family Feasts, with Southside Family Project. This project is for families facing a variety of challenges. The project builds family bonds and improves health and wellbeing for children and adults alike.
 - We also hosted the Wellbeing Through Nature Courses run by Avon Wildlife Trust
- **Improving our facilities for community use** –
 - We improved our on-site play facilities thanks to grants from the Bath Labour Party and Bathscapes Landscape Partnership, installing a toddler pod swing and large tree house and zip wire in the Woodland Play Area.
 - We built a new accessible chicken enclosure for use by our Feathered Friends project. Funded through the Quartet Catalyst fund, this project has brought a small flock of chickens closer to the farm buildings and allows visitors and groups to easily view and care for them.

Difference made to beneficiaries

Our work with people of all ages with multiple and complex needs continues to be a core area of our provision.

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YEAR ENDED 31 DECEMBER 2018

2018 quantitative information

In 2018 we supported:

- 227 adults who accessed our Mental Wellbeing Projects (of whom 95% have a mental health diagnosis). Of these, 15 went on into employment and 66 went into further training. In the last two months alone, 5 people returned to full-time education, 3 to employment and 2 took up other volunteering opportunities. All of these had a mental-health diagnosis and had been out of work or education for between 1 and 10 years
- 23 adults with learning disabilities attended projects to improve and learn new skills
- 204 older people benefitted from our Feathered Friends project for the over 60s. Many are living with dementia and/or live in a care home
- 135 children and young people in need benefitted from our targeted projects to improve emotional, behavioural and physical problems

Volunteers have reported improvements in their personal life. Of 130 volunteers who completed evaluations, improvements included:

- increased ability to build connections and maintain relationships
- ability manage their own finances
- improved resilience to manage mental health
- improved social networks outside of the farm
- going out more was a reported benefit for about half of the people we asked

2018 qualitative information – taken from self-evaluation forms

Results from 2018 evaluations:

- Physical health: 55% much better, 32% a bit better
- Mental health: 65% much better, 33% a bit better
- Feeling less isolated: 53% much better, 37% a bit better
- Learnt new skills: 70% much better, 30% a bit better
- Feel more confident: 65% much better, 25% a bit better
- Improved personal life: 43% much better, 45% a bit better

Since attending projects at the farm in 2018

15% say they have reduced the amount of support they receive from Mental Health Support teams

9% say they have been discharged completely

14% report visiting their GP less

9% say they have reduced the amount of medication they take

4% say they have stopped taking medication altogether

2% say they have increased their medication

"My self-confidence and feeling of self-worth as a person has increased immensely" EC aged 18 years

"Ever since I started I go home a lot happier. I became a lot fitter. I've lost about 2 and a half stone since I've been here within a year." RH 55 years old

"Coming to the farm has helped me deal with an extremely difficult time in my personal life, it has been a life line for me these past few months, I am much happier now and appreciate the

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TRUSTEES REPORT

YEAR ENDED 31 DECEMBER 2018

support the farm has offered to me throughout this period. It has helped me in general with my confidence and in making friends and generally feeling better within myself" AF, 37 years old

"I've really enjoyed working at the farm. I've gained more skills and I don't hear voices much when I am here so I get a break from them. I can talk to people and look them in the eye. I have got a job now and have stopped all my medication" HT, 22 years old

"Over time I now get out more, and speak to people. I have also re-started my hobby in woodwork. I do see my care co-ordinator, GP and Psychiatrist less, however my medication has increased. I like volunteering at the farm very much, I am able to help with feeding and cleaning most of the animals. Everyone is friendly. Being here generally helps me to keep grounded and gives me relief from my mental health problems" MK, 45 years old.

Financial Review

Looking back at last year's review, we expected a challenging year ahead. 2018 was certainly that, but we have come through successfully, with many lessons learned and a clear view of what we need to do in 2019.

During the course of 2018, Bath City Farm's expenditure exceeded income by £33,726 (compared with 2017 surplus of £34,524). There are several factors underlying the gap between the Farm's income in 2017 and 2018:

- Several grant payments for 2018 were received during the previous accounting year and carried forward to 2018
- In 2017 we were able to secure two significant grants for ongoing farm developments - a £25,000 Development Grant from St Johns Foundation for the new indoor café project; and a £9,500 grant to refit our Training Kitchen
- In 2017 we received two unusually large one-off individual donations (including a legacy)

It also no doubt reflects the increasingly difficult climate within which all charities now operate and highlights the importance for us of continuing to work hard to reduce our heavy reliance on grants and increase the amount of funds we are able to generate for ourselves (through donations, events, membership and profit-making enterprises). Applying for grants takes a huge amount of employee time and hard work, which may or may not bring success. At the moment provision of most of our social programmes rely on successful grant applications, which makes them inherently vulnerable.

Fortunately, Bath City Farm has sufficient reserves to enable us to meet the difference and take us through this important transition we need to make as well as adhering to our Reserves Policy (see below).

For 2019 onwards we have identified 5 linked themes to form the basis for our strategic planning:

1. **To continue to run a thriving local charity in an environment where all financial pressures are increasing:** we aim to increase the share of our income we generate ourselves, so that we can plan our future as a resilient and self-sustaining organisation, and one which is less dependent on grant income.

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YEAR ENDED 31 DECEMBER 2018

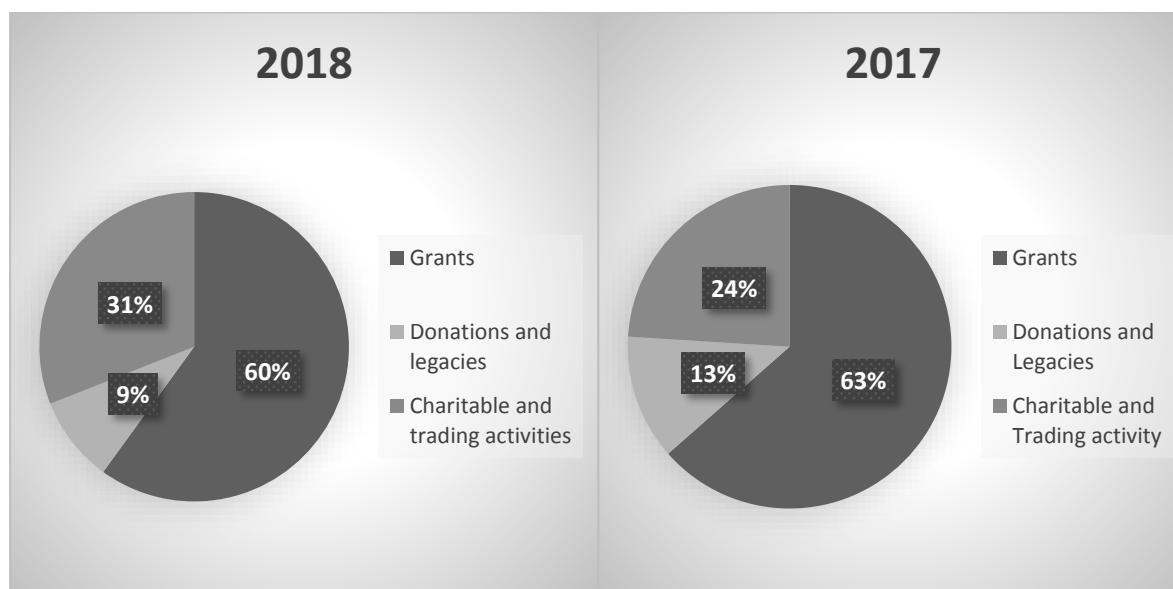
2. **To continue to support improvements in people's lives:** we aim to successfully maintain and develop our two key programmes, *Roots to Health* and *Branching Out*, as leading providers in the field of education, health & social care, so that people's lives are improved by their engagement with the Farm.
3. **To maintain and improve our stewardship of the land:** we aim to improve, develop and maintain the Farm site as a free community facility, which is accessible to all, and which educates and inspires our communities to love nature, wildlife, horticulture and farming.
4. **To be recognised as a well-run charity:** we plan to improve our governance and our internal processes by continuing to work towards achieving the PQASSO quality kitemark.
5. **To support and help build our local communities:** we want to make sure that people's experience of the Farm is uplifting and transformative whether they work, volunteer or visit. The Farm's resources and activities help to build a welcoming community that works, learns and plays together

Breakdown of income 2018

Grants 60% (63.5 % 2017)

Donations and Legacies 9% (12.5 % 2017)

Income from Charitable and trading activities 31% (24% 2017)



Expenditure on charitable activities (accounts note 8)

- **Staff costs** - 2018 saw a significant rise in staff costs. This was largely due to planned increases in staffing levels to support the growing demands of running our programmes and managing the site. There were also some additional costs to provide cover for difficult personal staffing issues.

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TRUSTEES REPORT

YEAR ENDED 31 DECEMBER 2018

- **Site Costs** – We carried out two large site developments, the upgrade of our community training kitchen and upgrade of site electric supply from single phase to triple phase.
- **General running costs** – this included planned and funded expenses for legal and professional fees in relation to the new indoor café project. It also reflects increased vehicle running costs (repairs to the farm truck).

Fundraising activity

As well as having multi-year grants still coming in from previous years, in 2018 we applied for a total of 8 larger grants (each over £10,000) of which three were successful

- Sobell Foundation £27,000 over three years
- Garfield Weston Foundation £15,000 for core funding
- Roper Family Charitable Trust £15,000 for core funding

In addition we had two rejected, and three are still awaiting a decision.

We also applied to 51 trusts for amounts below £10,000, of which 9 were successful, 26 unsuccessful and 34 still awaiting decision.

Francis Winham Foundation £2,000 Feathered Friends Project
Denman Charitable Trust £1000 Core Funding
Ray Harris Charitable Trust £1000 Core Funding
Souter Foundation £2000 Core Funding
Bath Boules Foundation £1500 for Family Feasts Project
Chrysalis £4000 for Farm Hub Project
Pixiella Trust £1000 towards Community Engagement Project
Co-op Community Fund £4423 for Community Event's

In 2019 we will continue to prioritise fundraising to ensure the long term future of our successful projects.

Policy on Reserves

The Trustees have adopted a written policy on Reserves and Investments and aim to retain 3-6 months running costs held as Free Reserves. Our monthly average running costs are £20,000.

Responsibilities of the Trustees

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006 and the Charities Act 2011.

In particular, the Companies Act 2006 and charity law require the board of trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:-

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TRUSTEES REPORT

YEAR ENDED 31 DECEMBER 2018

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the statutory responsibility of the Independent Examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

The company has taken advantage of the small companies' exemption in preparing the report above.

The trustees declare they have approved the trustees' report (including directors' report) above.

Signed on behalf of the charity's trustees/directors:

..... Date2019
Joanne Southwell

Chair of Trustees

BATH CITY FARM

Independent Examiner's Report to the Trustees

YEAR ENDED 31 DECEMBER 2018

I report on the accounts of the company for the period 31st December 2018 which are set out on pages 12 to 22.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Association of Accounting Technicians, which is one of the listed bodies.

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

- accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Joanne Trowbridge MAAT
Bristol Community Accountancy Project
The Park, Daventry Road, Knowle
Bristol BS4 1DQ

.....

Date2019

BATH CITY FARM

STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

YEAR ENDED 31 DECEMBER 2018

		General Funds	Restricted Funds	Total Funds 2018	Total Funds 2017
	Note	£	£	£	£
Income and Endowments from:					
Donations and legacies	3	52,537	121,116	173,653	224,626
Charitable activities	4	44,186	70	44,256	45,026
Other trading activities	5	33,738	-	33,738	24,786
Investments	6	697	-	697	491
Total		131,158	121,186	252,344	294,929
Expenditure On:					
Raising funds	7	23,567	249	23,816	18,698
Charitable activities	8	101,195	153,733	254,928	235,189
Other	9	7,262	64	7,326	6,518
Total		132,024	154,046	286,070	260,405
Net income/(expenditure)		(866)	(32,860)	(33,726)	34,524
Transfers between funds	16	-	-	-	-
Net income/(expenditure) before other gains and losses		(866)	(32,860)	(33,726)	34,524
Other recognised gains/(losses)		-	-	-	-
Net movement in funds		(866)	(32,860)	(33,726)	34,524
Total funds brought forward		139,649	92,601	232,250	197,726
Total Funds Carried Forward	16	138,783	59,741	198,524	232,250

All of the activities of the charity are classed as continuing

The notes on pages 14 to 22 form part of these financial statements

As required by paragraph 4.67 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

BATH CITY FARM

BALANCE SHEET

YEAR ENDED 31 DECEMBER 2018

	Note	2018 £	2017 £
Fixed assets			
Tangible assets	13	18,997	25,648
Current assets			
Debtors	14	5,644	3,905
Livestock		6,720	2,450
Cash at bank and in hand		174,234	213,651
		<u>186,598</u>	<u>220,006</u>
Creditors : Amounts falling due within one year			
	15	(7,071)	(13,404)
		<u>179,527</u>	<u>206,602</u>
		<u>198,524</u>	<u>232,250</u>
The Funds of the Charity			
Restricted funds	16	59,741	92,601
Unrestricted funds		138,783	139,649
		<u>198,524</u>	<u>232,250</u>

The directors are satisfied that the company is entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

These financial statements were approved by the trustees on and are signed on their behalf by:

.....

.....

Director
Joanne Southwell

Director
Deborah Ruth Steele

The notes on pages 14 to 22 form part of these financial statements

BATH CITY FARM

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2018

1 Accounting Policies

- a) These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements 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, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

- b) The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.
- c) The charity meets the definition of a public benefit entity as defined by FRS 102.

2 Accounting Policies

- a) Income from donations is included incoming resources when these are receivable, except as follows:
- i) When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods.
 - ii) When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-condition have been met.
- b) Expenditure is recognised in the period in which they are incurred. Expenditure includes attributable VAT which cannot be recovered.
- c) Most expenditure is directly attributable to specific activities, and have been included in those cost categories. Support cost have been allocated 100% towards the charitable activities of the charity.
- d) Rentals applicable to operating lease agreements where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight-line basis over the period of the lease.
- e) Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.
- f) 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.
- g) The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.
- h) Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful
- | | | |
|-----------------------|----|--------------------|
| Fixtures and Fittings | 10 | % straight line |
| Office Equipment | 33 | % straight line |
| Plant and Equipment | 20 | % straight line |
| Site Structures | 20 | % reducing balance |
- i) The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.
- j) The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the period.

BATH CITY FARM

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2018

Income and Endowments From:

3 Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
Donations & Gift Aid	17,566	4,423	21,989	36,956
Memberships	221	-	221	204
Grants	34,750	116,693	151,443	187,466
	<u>52,537</u>	<u>121,116</u>	<u>173,653</u>	<u>224,626</u>

4 Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
Site Income	1,759	-	1,759	4,492
Building Income	9,025	-	9,025	4,989
Events	5,239	-	5,239	4,562
Activity Fees	28,163	70	28,233	30,983
	<u>44,186</u>	<u>70</u>	<u>44,256</u>	<u>45,026</u>

5 Other Trading Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
Café Receipts	26,425	-	26,425	20,215
Animal Income	2,763	-	2,763	2,168
Traded Income	4,550	-	4,550	2,403
	<u>33,738</u>	<u>-</u>	<u>33,738</u>	<u>24,786</u>

6 Investments

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
Bank Interest	697	-	697	491
	<u>697</u>	<u>-</u>	<u>697</u>	<u>491</u>

BATH CITY FARM

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2018

Expenditure on:

7 Raising Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
Trading Costs	1,240	83	1,323	1,309
Café Supplies	9,389	-	9,389	7,738
Café Salaries	12,938	166	13,104	9,651
	<u>23,567</u>	<u>249</u>	<u>23,816</u>	<u>18,698</u>

8 Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
Staff Costs	53,631	116,357	169,988	138,260
Activity Costs	8,951	3,592	12,543	16,958
Building Costs	1,891	6,256	8,147	8,029
Site Costs	14,154	5,599	19,753	40,316
Animal Costs	4,125	130	4,255	6,510
Volunteer Costs	1,852	3,277	5,129	4,570
Office Costs	555	2,931	3,486	4,336
General Running Costs	11,639	15,591	27,230	13,264
Sundries	-	-	-	50
Marketing and Media	1,197	-	1,197	1,230
Event Costs	3,200	-	3,200	1,666
	<u>101,195</u>	<u>153,733</u>	<u>254,928</u>	<u>235,189</u>

9 Other

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
Independent Examination/Accountancy	599	-	599	539
Trustee Expenses and AGM	12	64	76	60
Depreciation	6,651	-	6,651	5,919
	<u>7,262</u>	<u>64</u>	<u>7,326</u>	<u>6,518</u>

BATH CITY FARM
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2018

10 Net incoming resources for the year

This is stated after charging:	2018	2017
	£	£
Depreciation	6,651	5,919
Independent Examination Fees	599	539
	<u>6,651</u>	<u>5,919</u>

11 Staff costs and numbers

The aggregate payroll costs were:	2018	2017
	£	£
Gross Salaries excluding trustees	181,130	167,892
Employer's National Insurance	10,586	8,422
SMP Recovered	(1,162)	(13,339)
Employer's allowance	(3,000)	(3,000)
Employer's contribution to pension schemes	1,422	686
	<u>188,976</u>	<u>160,661</u>

No employee received emoluments of more than £60,000 (2017: £Nil)

The average monthly head count was 17 staff (2017: 16 staff)

Termination payments

During the year the farm agreed a termination package with one of its employees. On termination of the employment an ex-gratia payment of £3,250 was paid as part of the agreed termination terms.

Trustee expenses

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2017: £nil) neither were they reimbursed expenses during the year (2017: £nil). No charity trustee received payment for professional or other services supplied to the charity (2017: £nil).

12 Related Party Transactions

There were no related party transactions in the year.

BATH CITY FARM
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2018

13 Tangible fixed assets

	Site Structures £	Plant & Equipment £	Fixtures & Fittings £	Total £
Cost				
At the beginning of the year	59,297	5,637	29,364	94,298
Additions	-	-	-	-
At the end of the year	<u>59,297</u>	<u>5,637</u>	<u>29,364</u>	<u>94,298</u>
Depreciation				
At the beginning of the year	40,721	5,637	22,292	68,650
Charge for the year	3,715	-	2,936	6,651
At the end of the year	<u>44,436</u>	<u>5,637</u>	<u>25,228</u>	<u>75,301</u>
Net book value				
At the beginning of the year	18,576	-	7,072	25,648
At the end of the year	<u>14,861</u>	<u>-</u>	<u>4,136</u>	<u>18,997</u>

14 Debtors

	2018 £	2017 £
Trade Debtors	1,534	3,905
Accrued Income	4,110	-
	<u>5,644</u>	<u>3,905</u>

15 Creditors: amounts falling due within one year

	2018 £	2017 £
Trade Creditors	3,287	10,302
Other Creditors	3,185	2,141
Accruals and Deferred Income	599	961
	<u>7,071</u>	<u>13,404</u>

BATH CITY FARM
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2018

16 Movement in material funds for current period

	At 01-Jan 2018 £	Income £	Expenditure £	Transfers £	At 31-Dec 2018 £
Restricted funds					
Big Lottery Fund	10,406	40,481	(49,387)	-	1,500
St John's Development Fund	16,748	-	(10,169)	-	6,579
Lloyds TSB Foundation	15,893	-	(15,893)	-	-
Avon & Wiltshire Mental Health	3,418	12,910	(14,801)	-	1,527
Bathscapes	-	5,000	(5,000)	-	-
Family Feasts	-	1,150	(868)	-	282
Quartet Catalyst	-	915	(616)	-	299
Hatchery	4,024	-	-	-	4,024
St Johns Core	15,252	20,000	(24,571)	-	10,681
St John's Foundation	-	5,000	(4,875)	-	125
Bailey Thomas	12,792	-	(7,329)	-	5,463
Children in Need	4,137	9,237	(8,384)	-	4,990
Sobel Foundation	-	9,000	(2,174)	-	6,826
Co-op Community Fund	3,249	70	(3,319)	-	-
Sirona - Farm Hands	642	-	(642)	-	-
Francis Winham Foundation	-	2,000	-	-	2,000
Chrysalis Fund	-	4,000	-	-	4,000
Co-op Events	-	4,423	-	-	4,423
Bath Boules	-	1,000	(1,000)	-	-
Bath Labour Party	40	-	(40)	-	-
Medlock	6,000	6,000	(4,978)	-	7,022
Total restricted funds	92,601	121,186	(154,046)	-	59,741
Unrestricted funds					
General Fund	93,530	131,158	(125,373)	8,471	107,786
Designated Funds					
- Kitchen Refit	1,577	-	-	(1,577)	-
- Forest School	1,894	-	-	(1,894)	-
- Animal Pen Upgrade	5,000	-	-	(5,000)	-
- Asset Depreciation	25,648	-	(6,651)	-	18,997
- Redundancy Reserve	12,000	-	-	-	12,000
Total unrestricted funds	139,649	131,158	(132,024)	-	138,783
Total funds	232,250	252,344	(286,070)	-	198,524

BATH CITY FARM

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2018

Purpose of Restricted Funds:

Avon and Wiltshire Partnership Mental Health Trust – Part funding for staff salaries for Mental Health volunteering project.

Baily Thomas Trust – Funding for Training at the Trough Project engaging people with learning disabilities in the running of the café.

Bath Boules Charitable Foundation - Funding towards Branching Out Youth Programme

Bath Labour Party – Play equipment

Big Lottery Fund – Healthier Lives, Healthier Communities programme – Salary costs for targeted engagement of four different user groups – Adults with multiple and complex needs, young people on the fringes of society, families facing adversity and vulnerable older people.

Co-op Community Fund – Funding for two projects - Bath Bushcraft and Feathered Friends projects.

Children in Need – Funding towards Branching Out Youth Programme

Lloyds Bank Foundation – Towards Mental Health Volunteering Project

Medlock Charitable Trust - towards Welcome to the farm package and Volunteering.

Sirona Foundation – Funding towards Farm Hands Animal Therapy Project.

St Johns Core Funding grant – Funding towards office staff and general running costs.

St Johns Development Fund – Grant towards initial planning stages of indoor café. Professional Architects fees, business plan etc.

Bathscapes – Funding towards Forest School improvements and Pond dipping platform for educational access.

Family Feasts – Bath Boules fund for family project in Partnership with Southside Family Project.

Quartet Catalyst – Building of new easy access chicken area for feathered friends project.

St Johns special Fund – to cover staff costs during exceptional circumstances.

Sobell Foundation – Targeted Community Engagement Programme supporting our mental health programme and family project.

Francis Winham Foundation – Feathered Friends programme for over 60's.

Chrysalis Fund – Farm Hub Group and advocacy project

Co-operative Community Fund - To run a series of free events for the local community.

Unrestricted funds:

We also received funding from the following organisations that we are very grateful for:

Pixiella, Curo Community Fund, Garfield Weston Foundation, Roper Family Foundation, Denman, & Souter.

17 Analysis of net assets between funds

	General Fund £	Designated Funds £	Restricted Funds £	Total £
Tangible Fixed Assets	-	18,997	-	18,997
Cash at Bank and in Hand	102,493	12,000	59,741	174,234
Other Net Current Assets/(Liabilities)	5,293	-	-	5,293
Total	107,786	30,997	59,741	198,524

BATH CITY FARM
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2018

18 Analysis of charitable funds - previous year, as required by paragraph 4.2. of the SORP

	General Funds	Restricted Funds	Total Funds 2017	Total Funds 2016
	£	£	£	£
Income and Endowments from:				
Donations and legacies	44,735	179,891	224,626	176,010
Charitable activities	45,026	-	45,026	40,303
Other trading activities	24,786	-	24,786	26,697
Investments	491	-	491	1,009
Total	<u>115,038</u>	<u>179,891</u>	<u>294,929</u>	<u>244,019</u>
Expenditure On:				
Raising funds	18,684	14	18,698	17,465
Charitable activities	80,678	154,511	235,189	173,828
Other	6,518	-	6,518	6,718
Total	<u>105,880</u>	<u>154,525</u>	<u>260,405</u>	<u>198,011</u>
Net income/(expenditure)	9,158	25,366	34,524	46,008
Transfers between funds	(765)	765	-	-
Net income/(expenditure) before other gains and losses	<u>8,393</u>	<u>26,131</u>	<u>34,524</u>	<u>46,008</u>
Other recognised gains/(losses)	-	-	-	-
Net movement in funds	<u>8,393</u>	<u>26,131</u>	<u>34,524</u>	<u>46,008</u>
Total funds brought forward	131,256	66,470	197,726	151,718
Total Funds Carried Forward	<u>139,649</u>	<u>92,601</u>	<u>232,250</u>	<u>197,726</u>

All of the activities of the charity are classed as continuing

BATH CITY FARM
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2018

19 Movement in material funds for previous period

	At 01-Jan 2017 £	Income £	Expenditure £	Transfers £	At 31-Dec 2017 £
Restricted funds					
Big Lottery Fund	13,354	51,991	(54,939)	-	10,406
St John's Development Fund	-	25,000	(8,252)	-	16,748
Lloyds TSB Foundation	20,263	21,190	(25,560)	-	15,893
Grow it Cook it Share it - AWP 2015	2,632	10,000	(9,214)	-	3,418
Quartet Step Change Fund	2,110	-	(2,110)	-	-
Ernest Cook	1,500	-	(1,500)	-	-
Roper Rhodes	2,776	-	(2,776)	-	-
Hatchery	4,024	-	-	-	4,024
St Johns	19,583	20,000	(24,331)	-	15,252
Ray Harris Trust	228	-	(228)	-	-
Bailey Thomas	-	15,000	(2,208)	-	12,792
Children in Need	-	7,657	(3,520)	-	4,137
Awards For All	-	9,752	(10,517)	765	-
Co-op	-	5,387	(2,138)	-	3,249
Sirona - Farm Hands	-	3,529	(2,887)	-	642
Energy Fund	-	2,285	(2,285)	-	-
Bath Boules	-	1,500	(1,500)	-	-
Bath Labour Party	-	600	(560)	-	40
Medlock	-	6,000	-	-	6,000
Total restricted funds	<u>66,470</u>	<u>179,891</u>	<u>(154,525)</u>	<u>765</u>	<u>92,601</u>
Unrestricted Funds					
General Fund	87,689	115,038	(99,961)	(9,236)	93,530
Designated Funds					
- Kitchen Refit	-	-	-	1,577	1,577
- Forest School	-	-	-	1,894	1,894
- Animal Pen Upgrade	-	-	-	5,000	5,000
- Asset Depreciation	31,567	-	(5,919)	-	25,648
- Redundancy Reserve	12,000	-	-	-	12,000
Total unrestricted funds	<u>131,256</u>	<u>115,038</u>	<u>(105,880)</u>	<u>(765)</u>	<u>139,649</u>
Total Funds	<u>197,726</u>	<u>294,929</u>	<u>(260,405)</u>	<u>-</u>	<u>232,250</u>