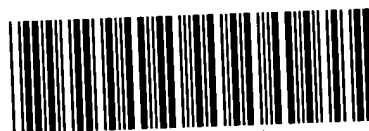


# **LAWRENCE WESTON COMMUNITY FARM FINANCIAL STATEMENTS**

**31 MARCH 2019**

**Charity Number 1046563  
Company Registration Number 03040752**

THURSDAY



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23/05/2019  
COMPANIES HOUSE

# **LAWRENCE WESTON COMMUNITY FARM**

## **FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2019**

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# **LAWRENCE WESTON COMMUNITY FARM**

## **REFERENCE AND ADMINISTRATIVE INFORMATION**

**YEAR ENDED 31 MARCH 2019**

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### **Status**

Lawrence Weston Community Farm is a company limited by guarantee (registration number 03040752) and granted charitable status by the Charity Commission under number 1046563.

### **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:

Sarah Cording	Chair
Alison Murphy	Treasurer
Robin Hicks	Member
Richard Booth-Davey	Member
Tim Fell	Member
George Oakenfold	Member

### **Registered Office**

Saltmarsh Drive, Lawrence Weston, Bristol, BS11 0NF

### **Independent Examiner**

Joanne Trowbridge, Bristol Community Accountants CIC, Daventry Road, Knowle, Bristol, BS4 1DQ

### **Bankers**

Unity Trust Bank PLC, Nine Brindley Place, 4 Oozells Square, Birmingham, B1 2JB

# **LAWRENCE WESTON COMMUNITY FARM**

## **TRUSTEES REPORT**

**YEAR ENDED 31 MARCH 2019**

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The Trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2019.

Reference and administrative information set out on page 1 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 Directors**

The Board of Directors, who are Trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1.

Trustees are elected by members annually at the Annual General Meeting. A vacancy may be filled or an additional Trustee appointed by co-option, but a co-opted Trustee holds office only until the next Annual General Meeting.

#### **Organisational Structure**

The Organisation is a charitable company limited by guarantee, incorporated on 1st April 1995 and registered as a charity on 19th May 1995. The Company was established under a Memorandum of Association which established the objectives and the powers of the charitable company and is governed under its Articles of Association.

The Charity is managed by the Trustees (Directors of the Company) who form the Management Committee. Trustees are all volunteers and are elected annually by the 'members' of the farm at the Annual General Meeting. The Management Committee are advised by specialist advisory groups and sub-committees made up of Trustees and invited experts.

The Farm employs 7 regular staff (3 full-time and 4 part-time) who are responsible for the day-to-day operation and activities, projects and programmes run by the charity. The staff team is managed by a full-time Farm Manager and comprises:  
Education Coordinator (FT), Volunteer & Farming Coordinator (FT), Administrator (PT) Weekend Farm Worker (PT), Children's Engagement Workers x2. Various sessional, freelance and temporary project staff are also employed as required.

In addition to the paid staff the Farm is supported by a large number of volunteers (both adults and children). 170 individuals regularly volunteer at the Farm. All volunteers are recruited and supported in line with the Farm's volunteer policy. Volunteers are actively encouraged to participate in the farm's decision making process via our volunteers committee which is coordinated by a volunteer.

Reports and suggestions from the volunteers committee and the staff team are captured and passed on to the Management Committee via the Farm Manager.

# **LAWRENCE WESTON COMMUNITY FARM**

## **TRUSTEES REPORT**

**YEAR ENDED 31 MARCH 2019**

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### **Risk review**

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

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

An annual health and safety audit is undertaken with daily/weekly checks taking place inline with the organisations Health & safety Policy.

### **Objectives and activities**

The objects of the charity are:

To promote the benefit of the inhabitants of and persons employed in, the wards of Avonmouth/Kingsweston/Henbury/Westbury-on-Trym/Southmead (hereinafter called the beneficiaries) and the neighbourhood thereof (hereinafter called "the area of benefit") without distinction of sex, or of political, religious or other opinions by associating the local authorities and/or voluntary organisations and inhabitants in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the objects of improving the conditions of life for the said inhabitants, particularly of those who have need of such facilities by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances.

To advance the education of the said beneficiaries, and particularly young members of the public at large, in agriculture, horticulture, homecrafts, country life and related subjects and in the principles of good citizenship and self-discipline, through their leisure activities so that they develop their physical, mental and spiritual capacities and grow to full maturity as individuals and members of society, and their conditions of life may be improved.

To promote among the inhabitants of the area of benefit humanity and morality by educating them in care and consideration for all animals, particularly animals in need of care and protection; and for these purposes to care for and exhibit animals in common agricultural and domestic use so that they the public, particularly the younger members thereof, will learn a greater awareness of and appreciation of such animals.

To provide education and training for persons who have need of such facilities by reason of their youth, age, infirmity or disablement, poverty or social or economic circumstances, resident in the said area of benefit, so as to prepare them for any trade, occupation or services and thereby advance them in life or enable them to earn their own livelihood.

To relieve physically or mentally handicapped or disabled or deprived inhabitants of the said area of benefit by providing as a remedial recreational or therapeutic activity facilities, subject where appropriate to the consent of the medical advisors of all such persons.

- To provide a supportive environment with rich and diverse activities that is accessible to all.

# **LAWRENCE WESTON COMMUNITY FARM**

## **TRUSTEES REPORT**

**YEAR ENDED 31 MARCH 2019**

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- To run accredited and non accredited educational programs that is accessible to all.
- To maintain and establish links with schools, colleges, voluntary agencies and community organizations in the area of benefit.
- To provide a wide range of accessible volunteering and placement opportunities
- To promote environmental awareness through educational activities and practice at the farm
- To provide a safe and supportive environment that enables and encourages community ownership, participation and development.

### **Public Benefit statement**

The Trustees regularly monitor and evaluate the Farm's activities and are of the view that they are in line with our Aims and Objectives, and that these are justifiably cited as delivering a public benefit.

### **Review of activities**

There have been many achievements this year and the management committee of the farm remains committed to the ongoing development of the farm as a hub of community regeneration delivering services that help to meet the changing needs of local communities in Lawrence Weston and Bristol.

### **The farm is particularly interested in:**

- Combating those factors that create and perpetuate social exclusion, disadvantage and multiple deprivation
- Delivering services that promote and facilitate wellbeing and enable people to better manage mental health issues
- Facilitating local people and groups to develop stronger communities
- Supporting local people towards employment and training
- Promoting and practicing sustainability
- Acting as an agent for positive, long lasting, social change
- Delivering services that meet the needs of children, young people and their families/carers

### **Implementation of our updated Business Plan 2019 - 2022**

We undertake a rolling review of, and regularly update our Business Plan. The Management Committee of the farm is uses the Business Plan to inform and guide the development of the organisation within the context of a rapidly changing funding, social and economic environment.

### **Opening of our replacement Administration & Community Building**

Unfortunately, the most significant event of the previous year was the destruction by fire, following a bungled attempted burglary, of our main administration and community building which cause a vast amount of disruption to our service delivery and approximately £338,000 worth of damage including loss of income.

However, after a lot of hard work, August 2019 saw the opening of our replacement building.

# **LAWRENCE WESTON COMMUNITY FARM**

## **TRUSTEES REPORT**

**YEAR ENDED 31 MARCH 2019**

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The farm would like to say a massive 'thank you' to everyone who supported us and helped us to recover so successfully from what was a devastating blow.

### **Lawrence Weston Community Plan**

The farm has continued to work in partnership with Bristol City Council and local residents to support the development of an umbrella organization (Ambition Lawrence Weston) to guide and implement the local Community Plan.

### **Meeting Local Need**

The farm helps to meet local need by delivering a wide range of social, environmental, educational, economic and recreational services and facilities, including:

### **Volunteer Placements**

The farm now has a total of 120 regular adult volunteers; the majority of whom live in the local community, which is amongst the most deprived in Bristol. During the year 70 volunteer placements for young people aged between 12 and 17 years of age were delivered.

90% of our volunteers and placements said that they had learnt a new skill and 82% said their confidence had improved. 93% reported feeling less stressed and anxious and 83% of those who described themselves as having mental health problems said that they felt better able to manage them. 66% of volunteers said that they felt happier as a result of helping at the farm.

### **Corporate Volunteering**

A total of 253 people from 7 companies volunteered at the farm during the year.

### **Work Experience Placements**

We provided places for 51 young people needing work experience placements during the year. 30 were young people at college on animal care courses.

### **Visitors**

The farm attracted over 22,000 during the year. Our 2018 user survey suggests that 88% of visitors to the farm come from those wards with in our area of benefit where individuals experience most need.

### **Membership**

The farm now has 189 members.

### **Accredited Training**

61 local people completed accredited training during the year

### **Other training & learning**

322 local people took part in various other training, learning activities and taster sessions including:

- Coppicing & woodland maintenance
- Smallholding Management
- Green woodworking
- Basket making & willow work

# **LAWRENCE WESTON COMMUNITY FARM**

## **TRUSTEES REPORT**

**YEAR ENDED 31 MARCH 2019**

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- Tree planting
- Foraging
- Bee Keeping

### **Children & Young People**

The farm delivered a wide range of services aimed at helping to meet the needs of local children and young people including:

- **Farm Hands** – Increased funding from Children in need enabled us to expand this service provision with 180 x 2 hr sessions having taken place in 2018 -19 These sessions, focusing on animal care and farm activities, are for children referred to the farm by local schools as being in most need. 41 local children have benefited.
- **Farm Tots** - Weekly sessions for toddlers and their parents / carers to socialize and take part in environmental and farm based activities. This is a very popular group and over the last year 46 parents / carers came with their children.
- **Holiday Activities** - The farm delivered holiday activities for 5-11yr olds and their families in every school holiday throughout 2018-19. 26 half day activity sessions were attended by 1,837 people who took part in activities focusing on the natural world, recycling, rural crafts, healthy eating, food growing, the environment and general wellbeing.

### **Local Schools**

463 local school children from 11 schools took part in school tours of the farm focusing on issues such as sustainability, the environment and food production

### **Community Woodland & Community Orchard**

Our community woodland and community orchard continue to attract a wide range of visitors and school groups as well as acting as the venue for the delivery Woodland Wellbeing, a pilot project helping to meet the needs of those with, or recovering from, mental illness and community events.

### **Community Events & Arts Activities**

The farm delivered 6 large community events and arts activities, which were attended by a total of 2,690 local people.

### **Publicity & Profile Raising**

The farm has continued to raise its profile, thus enabling more people to know about, contribute to and benefit from the services it provides. This has involved expanding our website [www.lwfarm.org.uk](http://www.lwfarm.org.uk) , twitter (we now have 951 followers) & face-book (2,120 likes & 950 followers), web links to Volunteer Bristol, e-newsletters (sent to 2,349 individuals), standard newsletters, attending off site and networking events and increased local publicity via posters, handouts, flyers and articles / items in the local media

### **Financial Review:**

#### **Grant Funding Secured during the year included:**

The farm secured £130,166 of grant funding during the year, and increase of £4,754 on the previous period, including:



# LAWRENCE WESTON COMMUNITY FARM

## TRUSTEES REPORT

YEAR ENDED 31 MARCH 2019

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Bristol City Council, Impact Fund £49,940  
The Nisbet Trust £16,000  
Henry Smith Charity £15,800  
BBC Children in Need £11,774  
Bristol Ageing Better £11,352  
Ambition Lawrence Weston (Big Local) £15,000  
Other £10,300

### **Community Business Enterprise**

Income from social enterprise activities, including room hire, delivery of training and sales of produce, was £29,648, this being an increase of £6,246 on the previous year

### **Donations**

The farm received donations of £6,094. This was £8,961 down on the previous year, However, the level of donations in the previous year had been unusually high due to the support the farm received in response to the fire.

Full details of the financial position are given in the Accounts. The income for the year to 31<sup>st</sup> March 2019 was £214,576 and Expenditure for the year was £184,574 The accounts, therefore, show a surplus within the year of £30,002.

### **Plans for future periods:**

As long as they remain relevant to the needs of the community, the farm is keen to ensure the continued delivery of the successful services and opportunities for local people it is already providing.

However, following ongoing community consultation and evaluation, the Management Committee of the farm has identified the following as being areas of potential growth and development:

**Implementation of our revised Business Plan** re the future development of the farm in line with identified local need.

**Meeting the needs of mental health service users and those who are managing mental health issues** - developing new and exciting opportunities for individuals to benefit from the therapeutic value of community farming, growing and engaging with the natural environment in a supported and social setting.

**Health and wellbeing** – developing new initiatives that enable local people to improve their health and wellbeing.

**Community Enterprise** - generating more income through community business activities.

**Community Education** – increased access to accredited and informal learning opportunities for members of the local community

**Older People** – developing new services that help to meet the needs of older local people.

# **LAWRENCE WESTON COMMUNITY FARM**

## **TRUSTEES REPORT**

**YEAR ENDED 31 MARCH 2019**

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**Additional volunteering and placement opportunities** – that help to individuals challenge multiple deprivation.

### **Brief statement of the Charity's policy on reserves**

Trustees recognize that managing reserves is a tricky balancing act. Too much in reserves and Trustees could be accused of hoarding; too little and should a worst case scenario occur, then Trustees would be unable to meet obligations to staff, animals and creditors. Trustees believe it is prudent to have unrestricted reserves amounting to a sum sufficient to cover salaries and running costs for between 3 -6 months in case of a significant drop in funding.

The Trustees therefore aim to maintain a free cash reserve level between £50,000 and £90,000.

### **Unrestricted General Fund**

At year end, the farm held a total of £856,734 in its unrestricted fund. However, the largest part of this £755,803 was tied up (and designated to) fixed assets. This therefore is not cash available to the farm.

The farm held £100,931 in its general fund. This is slightly more than the trustee's target range of between £50,000 and £90,000. However, the Trustee's consider this level of reserve to be prudent given the current risks facing the farm relating to securing grant funding and potential unexpected costs.

### **Responsibilities of the Trustees**

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

The trustees are required to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to both ascertain the financial position of the charity and which enable them to ensure that the financial statements comply with applicable law, regulations and trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps

# LAWRENCE WESTON COMMUNITY FARM

## TRUSTEES REPORT

YEAR ENDED 31 MARCH 2019

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for the prevention and detection of fraud and other irregularities.

Approved by the trustees and signed on their behalf by:

.....

Date ..... 9/5/2019 .....

Sarah Cording - Director

# LAWRENCE WESTON COMMUNITY FARM

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

YEAR ENDED 31 MARCH 2019

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I report on the accounts of the charitable company for the year ended 31<sup>st</sup> March 2019 which are set out on pages 11 – 20.

### 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

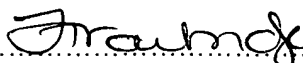
Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Association of Accounting Technicians, which is one of the listed bodies.

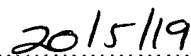
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. 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
4. 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  
BCA CIC, The Park, Daventry Road  
Knowle, Bristol, BS4 1DQ

..........

Date..........

# LAWRENCE WESTON COMMUNITY FARM

## STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

YEAR ENDED 31 MARCH 2019

		General Funds	Restricted Funds	Total Funds 2019	Total Funds 2018
	Note	£	£	£	£
<b>Incoming and Endowments from:</b>					
<i>Incoming resources from generated funds</i>					
Donations and legacies	3	7,083	129,366	136,449	140,549
Charitable activities	4	8,661	-	8,661	8,496
Other trading activities	5	20,987	-	20,987	14,824
Other	6	48,479	-	48,479	303,409
<b>Total</b>		<b>85,210</b>	<b>129,366</b>	<b>214,576</b>	<b>467,278</b>
<b>Expenditure On:</b>					
Raising funds	7	-	-	-	640
Charitable activities	8	57,670	126,125	183,795	267,750
Other	9	779	-	779	719
<b>Total</b>		<b>58,449</b>	<b>126,125</b>	<b>184,574</b>	<b>269,109</b>
<b>Net income/(expenditure)</b>		<b>26,761</b>	<b>3,241</b>	<b>30,002</b>	<b>198,169</b>
Transfers between funds	16	(741)	741	-	-
<b>Net income/(expenditure) before other gains and losses</b>		<b>26,020</b>	<b>3,982</b>	<b>30,002</b>	<b>198,169</b>
Other recognised gains/(losses)		-	-	-	-
<b>Net movement in funds</b>		<b>26,020</b>	<b>3,982</b>	<b>30,002</b>	<b>198,169</b>
<b>Total funds brought forward</b>		<b>830,714</b>	<b>92,999</b>	<b>923,713</b>	<b>725,544</b>
<b>Total Funds Carried Forward</b>	<b>16</b>	<b>856,734</b>	<b>96,981</b>	<b>953,715</b>	<b>923,713</b>

All of the activities of the charity are classed as continuing

The notes on pages 13 to 19 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.

\*\* See note 19 for full comparative for 2018

# LAWRENCE WESTON COMMUNITY FARM

## BALANCE SHEET

YEAR ENDED 31 MARCH 2019

	Note	2019 £	2018 £
<b>Fixed assets</b>			
Tangible assets	13	826,890	652,299
<b>Current assets</b>			
Debtors	14	240	2,633
Cash at bank and in hand		134,475	315,146
Livestock		1,770	1,770
<i>Total current assets</i>		<u>136,485</u>	<u>319,549</u>
<b>Creditors : Amounts falling due within one year</b>	15	(9,660)	(48,135)
<i>Net current assets or liabilities</i>		<u>126,825</u>	<u>271,414</u>
<b>Total net assets or liabilities</b>		<u>953,715</u>	<u>923,713</u>
<b>The Funds of the Charity</b>	16		
Restricted funds		96,981	92,999
Unrestricted funds		100,931	99,139
Designated		755,803	731,575
		<u>953,715</u>	<u>923,713</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:

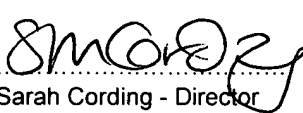
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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 9/5/2019 and are signed on their behalf by:

  
Robin Hicks - Director

  
Sarah Cording - Director

The notes on pages 13 to 19 form part of these financial statements

# LAWRENCE WESTON COMMUNITY FARM

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2019

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### 1 Basis of Preparation

- 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 in income 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 it is incurred. Expenditure includes attributable VAT which cannot be recovered.

- c) Most expenditure is directly attributable to specific activities, and has been included in those cost categories. Support cost have been allocated 100% towards the charitable activities of the charity.

- d) Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Fixtures and Fittings - 10% reducing balance  
Equipment - 10% reducing balance  
Buildings - 2% reducing balance

- e) 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.

- f) Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.

- g) 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.

- h) 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 with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

- i) The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. Pension costs charged in the financial statements represent the contribution payable by the charitable company during the year.

- j) Income from insurance claims is recognised when receipt of the reimbursement is virtually certain and its amount can be measured reliably.

# LAWRENCE WESTON COMMUNITY FARM

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2019

### Income and Endowments From:

#### 3 Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Total Funds 2018 £
Grants	800	129,366	130,166	125,412
Donations	6,094	-	6,094	15,055
Membership fees	189	-	189	82
	<u>7,083</u>	<u>129,366</u>	<u>136,449</u>	<u>140,549</u>

#### 4 Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Total Funds 2018 £
Farm sessions / placements	3,966	-	3,966	3,699
Training	4,695	-	4,695	4,776
Clubs	-	-	-	21
	<u>8,661</u>	<u>-</u>	<u>8,661</u>	<u>8,496</u>

#### 5 Other Trading Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Total Funds 2018 £
Room hire	15,199	-	15,199	11,132
Sales	4,182	-	4,182	3,531
Café sales	-	-	-	161
Other	1,606	-	1,606	-
	<u>20,987</u>	<u>-</u>	<u>20,987</u>	<u>14,824</u>

#### 6 Other

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Total Funds 2018 £
Insurance claim	48,479	-	48,479	303,409



**LAWRENCE WESTON COMMUNITY FARM**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2019**

**Expenditure on:**

**7 Raising Funds**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2019 £</b>	<b>Total Funds 2018 £</b>
Café salaries	-	-	-	640
	<u>-</u>	<u>-</u>	<u>-</u>	<u>640</u>

**8 Charitable Activities**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2019 £</b>	<b>Total Funds 2018 £</b>
Salaries and social security costs	6,159	111,885	118,044	115,524
Depreciation	18,655	1,451	20,106	16,708
Activities and workshops	5,327	9,550	14,877	11,748
Site improvements & upkeep	5,275	787	6,062	21,463
Insurance	2,375	1,203	3,578	2,342
Farm animal costs	6,743	-	6,743	9,950
Utilities and rates	4,648	-	4,648	3,752
Bookkeeping & payroll fees	2,177	-	2,177	2,484
Miscellaneous	304	-	304	382
Office costs	2,477	51	2,528	2,282
Fees & memberships	852	-	852	768
Tools and equipment	1,129	-	1,129	344
Staff training	55	150	205	804
Postage and stationery	461	-	461	1,702
Materials	396	355	751	1,578
Publicity	-	443	443	1,024
Volunteer costs & expenses	95	110	205	113
Staff travel	8	-	8	266
Recruitment / DBS	114	35	149	228
Gardening	234	105	339	270
Bank charges	186	-	186	-
Loss on disposal of asset	-	-	-	74,018
	<u>57,670</u>	<u>126,125</u>	<u>183,795</u>	<u>267,750</u>

**9 Other**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2019 £</b>	<b>Total Funds 2018 £</b>
Independent examiner's fees	779	-	779	719
	<u>779</u>	<u>-</u>	<u>779</u>	<u>719</u>

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**10 Net incoming resources for the year**

**This is stated after charging:**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Depreciation	20,106	16,708
Independent Examination	779	719
	<u>779</u>	<u>719</u>

**11 Staff costs and numbers**

The aggregate payroll costs were:

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Wages and salaries	108,617	110,191
Social security costs	8,327	8,282
Pension costs	1,398	691
Employer's allowance	(3,000)	(3,000)
	<u>115,342</u>	<u>116,164</u>

No employee received emoluments of more than £60,000 (2018: £Nil)

The average monthly head count was 8 staff (2018: 8 staff)

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

There were no other related party transactions during the year

**12 Taxation**

The charity is exempt from corporation tax on its charitable activities.

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**13 Tangible fixed assets**

	<b>Buildings</b>	<b>Fixtures &amp; Fittings</b>	<b>Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
At 1 April 2018	668,641	45,762	27,974	742,377
Additions	192,556	2,141	-	194,697
At 31 March 2019	<u>861,197</u>	<u>47,903</u>	<u>27,974</u>	<u>937,074</u>
<b>Depreciation</b>				
At 1 April 2018	53,784	20,429	15,865	90,078
Charge for the year	16,148	2,747	1,211	20,106
At 31 March 2019	<u>69,932</u>	<u>23,176</u>	<u>17,076</u>	<u>110,184</u>
<b>Net book value</b>				
At 31 March 2019	<u>791,265</u>	<u>24,727</u>	<u>10,898</u>	<u>826,890</u>
At 31 March 2018	<u>614,857</u>	<u>25,333</u>	<u>12,109</u>	<u>652,299</u>

**14 Debtors**

	<b>2019 £</b>	<b>2018 £</b>
Trade debtors	240	2,633
	<u>240</u>	<u>2,633</u>

**15 Creditors: amounts falling due within one year**

	<b>2019 £</b>	<b>2018 £</b>
PAYE/NIC	2,172	-
Independent Examination	779	719
Accruals	6,709	47,416
	<u>9,660</u>	<u>48,135</u>

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**16 Movement in funds**

	At 01-Apr 2018 £	Incoming resources £	Outgoing resources £	Transfers £	At 31-Mar 2019 £
<b>Restricted funds</b>					
Ambition Lawrence Weston	925	15,000	(15,925)	-	-
BAB Talking tables	-	11,352	(11,352)	-	-
BCC Walking	-	4,500	(4,500)	-	-
Bristol City Council - Impact Fund	-	49,940	(44,022)	-	5,918
Henry Smith Charity	3,998	15,800	(12,452)	-	7,346
BBC Children in Need	280	11,774	(11,987)	-	67
Quartet Community Farmer	-	5,000	(5,000)	-	-
The Nisbet Trust	12,000	16,000	(16,409)	-	11,591
Building - asset depreciation	72,538	-	(1,451)	-	71,087
Big Lottery:					
Celebrate	351	-	-	-	351
Big Local:					
Older People's Activities	840	-	(219)	-	621
Family Friends	990	-	(1,140)	150	-
Herbs	900	-	(900)	-	-
Younger People's Activities	177	-	(768)	591	-
<b>Total restricted funds</b>	<b>92,999</b>	<b>129,366</b>	<b>(126,125)</b>	<b>741</b>	<b>96,981</b>
<b>Unrestricted funds</b>					
General funds	99,139	85,210	(39,794)	(43,624)	100,931
Designated:					
Building construction costs	151,814	-	-	(151,814)	-
Asset depreciation	579,761	-	(18,655)	194,697	755,803
<b>Total unrestricted funds</b>	<b>830,714</b>	<b>85,210</b>	<b>(58,449)</b>	<b>(741)</b>	<b>856,734</b>
<b>Total funds</b>	<b>923,713</b>	<b>214,576</b>	<b>(184,574)</b>	<b>-</b>	<b>953,715</b>

**Notes:**

The General fund balance, £100,931 represents the free reserves available to the farm at the end of the year.

The transfer of funds from the general and the designated building construction costs funds to the asset depreciation fund, represents the capital costs relating to the new building construction.

The asset depreciation fund represents the value of unrestricted fixed assets held on the balance sheet at year end. There is also a restricted asset depreciation fund.

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**17 Analysis of net assets between funds**

	General Fund £	Designated Funds £	Restricted Funds £	Total £
Tangible Fixed Assets	-	755,803	71,087	826,890
Cash at Bank and in Hand	108,581	-	25,894	134,475
Other Net Current Assets/(Liabilities)	(7,650)	-	-	(7,650)
<b>Total</b>	<b>100,931</b>	<b>755,803</b>	<b>96,981</b>	<b>953,715</b>

**18 Company limited by guarantee**

The company is limited by guarantee and as such has no issued share capital. In the event of the company being wound up the liability of the members is limited to £1 each.

**LAWRENCE WESTON COMMUNITY FARM**  
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**19 Analysis of prior year funds, as required by paragraph 4.2. of the SORP**

	<b>Prior Year Unrestricted Funds 2018 £</b>	<b>Prior Year Restricted Funds 2018 £</b>	<b>Prior Year Total Funds 2018 £</b>
<b>Income and Endowments From:</b>			
Donations and legacies	15,137	125,412	140,549
Charitable activities	8,496	-	8,496
Other trading activities	14,824	-	14,824
Other	303,409	-	303,409
<b>Total</b>	<b>341,866</b>	<b>125,412</b>	<b>467,278</b>
<b>Expenditure On:</b>			
Raising Funds	640	-	640
Charitable activities	138,064	129,686	267,750
Other	719	-	719
<b>Total</b>	<b>139,423</b>	<b>129,686</b>	<b>269,109</b>
<b>Net income/(expenditure)</b>	<b>202,443</b>	<b>(4,274)</b>	<b>198,169</b>
Transfers between funds	-	-	-
<b>Other Recognised Gains/Losses</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>202,443</b>	<b>(4,274)</b>	<b>198,169</b>
<b>Reconciliation of Funds:</b>			
Total funds brought forward	628,271	97,273	725,544
<b>Total funds carried forward</b>	<b>830,714</b>	<b>92,999</b>	<b>923,713</b>