

SOCIAL FARMS AND GARDENS REPORT AND FINANCIAL STATEMENTS FOR YEAR ENDED 31 MARCH 2025

Charity Commission Number: 294494

Office of the Scottish Charity Register Number: SC039440

Company Number (registered in England and Wales): 02011023

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REPORT OF THE TRUSTEES (YEAR ENDED 31st MARCH 2025)

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

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

Trustees’ responsibilities

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

The Trustees are required to:

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

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

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

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

Public Benefit

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

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

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

Vision, Mission and Strategy

Our vision

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

Our mission

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

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

Our Values

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

Our Strategic Priorities

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

How we work towards achieving our vision:

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

Chair's introduction

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

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

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

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

We are grateful to Caroline Hutton and Malachy Dolan, Co-Chairs of the Board until end-March 2025, who had led us through the changes in the leadership of the organisation which resulted in the Board having to take more responsibility than it had in the past.

John Le Corney

Chair of Trustees

Review of Activities 2024-25

Overview

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

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

SF&G has operated an Executive Team management model, with representation across the UK, from February 2021 until December 2024. In January 2025, Gary Mitchell was appointed as Chief Executive Officer to lead the organisation. He's supported by a Senior Leadership Team made up of Senior Staff from all areas of the organisation's operations. The new structure is proving to provide good leadership with increased competency and collaboration at both a strategic and operational level and has provided significant economic efficiency in challenging financial times. SF&G have attracted additional funding across the UK from a range of funders and consultancy contracts.

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

Reviewing our objectives as set out in the 2024/25 trustees report and how SF&G has worked to achieve these:

We continued to

- Serve our members with newsletters, gatherings, toolkits, information sharing, advocacy and responding to more individual organisation questions
- Provide training for our members, responding to their needs and developing their training delivery skills
- Support our members' work and resilience with the Green Care Quality Mark
- Manage the end of our time in the GreenHouse, temporarily moving our Registered Office to Windmill Hill City Farm, Bristol and then to Pen Dinas Community Garden, Wales in August 2024
- Diversify our income with charged services for members
- Continue to improve our communications with members and stakeholders, through our new web site and used social media platforms to promote the work of our members to our partners and the rest of the world

Membership

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

As a membership organisation SF&G also secures funding for projects which we then make available for our members to apply for.

During this reporting year our UK organisational membership figure reached over 3,000. We also continue to have members from our European Partnerships and members of the European Federation of City Farms.

Support and advice

The SF&G website www.farmgarden.org.uk has almost everything that a new community garden, city farm or care/social farm needs to get started. A resource like this needs regular updating, both in its content and its software. Our staff produce regular newsletters and use social media to promote what services we provide. We continue to provide the resources roundup – a funding specific newsletter / update on funders supporting worker in our sector.

Information on Activities

Community Land Advisory Service (CLAS Cymru)

Still funded by the Welsh Government, CLAS Cymru supports the sector in Wales with land and planning issues and raises awareness of community managed green spaces. CLAS also provide contracted services for LANTRA, supporting growers particularly around planning barriers they may need help in overcoming. The CLAS Cymru team continue to host the annual 'Community Land Management Awards' celebrating the successes of the members whom CLAS have supported over the year. Approximately 60 groups have been supported through the service over the year.

Growing Resilience: Digging Deeper

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

Food Security through Seed Saving and Exchange

A pilot in NI funded by Necessity to build resilience and skills in seed saving and a network for seed exchange, overcoming boundaries imposed by Brexit and Covid. This work ended in Dec 2024.

Sustainable Food Places (SFP)

Social Farms and Gardens continues to work closely with Food Sense Wales who manage the SFP network in Wales. We are proud to host the [Carmarthenshire Sustainable Food Places](#) Coordinator on a 0.8FTE contract and this year added capacity to this function through the recruitment of a 0.4FTE Development Worker focussing particularly on event delivery. We sit on the Steering Group/Partnership in Powys and Carmarthenshire as voting members and participate with other Local Food Partnerships including Gwynedd and Shropshire.

Carmarthenshire Food System Development

A transformative initiative running to end December 2025 to help develop a thriving, sustainable, and inclusive local food system in Carmarthenshire based out of a county farm (Bremenda Isaf). Through Bwyd Sir Gar, the county's dynamic local food partnership (see above), the project addressed a range of social, economic, and environmental challenges primarily through connecting horticultural growers and providing access to new markets.

Carmarthenshire Machinery Ring

Funding for this initiative ended in July 2024 – engaging with smaller agroecological growers across Carmarthenshire to develop a useful and safe tool and equipment ring. This was piloted over the 2024 growing season. We continue to administer and host the ring at Bremenda Isaf farm and virtually on MyTurn – this is covered through other Carmarthenshire project funding and some hire charges. The model has garnered a lot of attention – we presented at the Oxford Real Farming Conference in January 2025 and have produced a toolkit for other emerging Rings.

Procurement for Good

This UKRI-funded 4-year project is led by Coventry University Centre for Agroecology, Water and Resilience – we are a co-lead alongside Garden Organic. Open Food Network UK are a key partner as are four local food hubs including a key SF&G member, Cultivate Newtown.

Scottish Government Food & Drink, Good Food Nation Team funding

Supported the main strands of work in Scotland, Community Land Advisory Service, connecting food growing sites and partners for peer-to-peer learning, and promoting community lead food growing to a wide range of stakeholders. This supported over 20 community projects to grow food, and membership of the network in Scotland to grow to over 400.

London Training and Capacity Building Programme

Funded by City Bridge Foundation, this is year 1 of a 5-year programme, building on the work that started when funding was secured for London in 2017. The training is developed and delivered in partnership with members, especially the London City Farms and Community Gardens Association <https://londonfarmsandgardens.org.uk/>

The programme is well received and increasingly ambitious. We score 9.3 /10 across the board on our training days.

Please see our full report https://drive.google.com/file/d/1Q4JD4kz7NVjSAu-4KekGK_45HdG6U1pQ/view?usp=sharing

Difference 1 - 6300 Londoners increase involvement in their local city farms and community gardens, benefitting physical and mental wellbeing, career opportunities, and environmental skills. Staff at 300 nature-based organisations boost inclusion and community engagement skills. Organisations are more community-led and better meet neighbourhood need, enhancing their charitable aims and benefitting 44,000+ Londoners.

Difference 2 - 600+ staff, volunteers and trustees of nature-based organisations become more resilient and professional and have fun. They feel part of a bigger picture, working in sync for shared outcomes for Londoners, partnering on community engagement, environmental and organisational development activities, professional development pathways, and on communicating multiplied impact to decision-makers.

Difference 3 - As more Londoners connect with nature-based organisations, which in turn connect for joint impact, senior leaders will develop their capacity and opportunities to advocate and communicate value, engaging new and existing stakeholders and raising visibility of nature-based activities with the statutory, private and cultural sectors and the wider third sector.

We delivered:

8 X Training Days plus Gardeniser:

- Co-creating Community Gardens
- Training for state residents to get started in community growing
- Maximising Income when Working with Corporate Volunteering Teams - for senior staff
- Positive and Constructive Conversations with Councils, Communities and Colleagues
- 2-day Forest School Outdoor First Aid
- Emotional Resilience on the Ground: Boundaries and Burnout in City Farms and Community Gardens.

- Enviro-Mental Health: Cultivating positive mental health and eco-optimism through community land stewardship.
- 3-day Gardeniser: Train the Trainer - intern hours to follow for some of the group.

6 X Networking Tours

1 X Symposium - SEWN - North London Food Growers Gathering with Sustain

1X Showcase - BBQ for East Londoners + stall at UCL East networking event

1 X Showcase - Surrey Docks City Farm engaging Sophie Duchess of Edinburgh as new SF&G patron

1 X London Harvest Festival 2024 – a large event including many London city farms

10 X Senior Leader meetings

5 X Training Needs Assessments

Bespoke advice and support service. Hundreds of email queries

11 X Newsletters. 1180 unique recipients. 45% open rate

Hilden Trust

Year 4 of this funding relationship saw SF&G deliver grants of up to £1500 to 31 community growing projects to deliver activities for children and young people over summer, helping them spend time in nature, learn new skills and make friends. This year we secured an extra 10K to distribute, with the total grant pot to members being £44,000.

DTA Assured Growing

This project was completed in early 2025 when we submitted a range of resources to support smaller (and new) horticultural enterprises to develop within the Welsh policy context.

Camau Gwyrdd

Halfway through this three-year project to help people in Wales take their first steps towards climate action. The team of Development Workers are engaging with our member groups to help them reach new audiences and run “climate action” activities – these have included Have a Grow open days, Garddio yn Cymraeg language sessions, How to Grow sessions, foraging walks and apple pressing days.

We are also working with our members to help them explore their own climate impact and look at how they are supporting helping Wales to reach its Wellbeing Goals.

Future Farms

2024-25 was a very busy period for this high profile and innovative project delivered by a partnership led by SF&G. Through Foundational Economy funding (2023-25) we submitted a planning application for three rural enterprise dwellings on a county farm estate site in Powys. Planning permission was granted in October 2024. Using Shared Prosperity Funding, we then developed the bare field site installing necessary infrastructure to support three homes (one of which we funded and three of which we commissioned) and an agricultural barn. We also commissioned landscaping to meet the requirements of our planning conditions. We worked with a planning consultant throughout this period, but the expertise of our Community Land Advisory Service manager was pivotal to the ability of the partnership to deliver this ambitious project. Our Wales Manager was also able to leverage funding from multiple sources to provide sufficient revenue and capital funding to complete the works as required.

Tyfu Powys

Shared Prosperity funding to work with community growing sites in Powys to support local people to grow, be active, healthy and learn new skills. We recruited for a Tyfu Powys Development Worker at the end of 2023. Tyfu Powys aimed to empower communities and support increased health and wellbeing through a range of activities and opportunities: supporting over 50 community growing organisations, 170 volunteering opportunities and 46 events; improving over 42,000m² of community led green spaces and distributing over £8,000 through capital infrastructure grants. Through training and gatherings, groups reported increased confidence, leaving them in a more sustainable position, and appreciated increased exposure to and use of Cymraeg and the opportunities to expand their activities, boosting their reach and engagement within their communities. Tyfu Powys completed in December 2024. As at end March 2025, there are over 80 members of the closed social media-based Powys Community Growing Network.

Keep Wales Tidy

SF&G sits on bi-weekly panel meetings to award: starter packs; wildlife or food garden packages; orchard (autumn panel meeting only) and 'supersize' (combining wildlife and food) packs to sites across Wales, increasing communities access to nature. When a food development package is awarded, SF&G acts as the expert partner, attending a site visit and producing a site visit report. Across 18 panel meetings, over 100 development packs were awarded to schools, community groups, assisted living sites, hospitals, community councils, fire stations and GP practices across Wales. This contract completed in March 2025, with a new contract to run to March 2027.

Vale Mapping

Contracted by Food Vale to map existing community food growing projects in the Vale of Glamorgan, exploring key barriers to participation/accessing community food growing projects and the additional needs that might exist for community food growing across the Vale. Town and Community Councils and community growing organisations were surveyed, with an additional workshop for the latter group held in late March 2025. Across the Councils and Organisations, 54 growing spaces were identified, with around 75,000m² of green space currently being used by community growing groups. 860 people were identified as being on allotment waiting lists and 69 volunteers contribute to the upkeep of community growing sites, of which 240 people are estimated to use weekly. Barriers and challenges included management and volunteers (including burnout), land and finance access. A digital map of Vale community growing sites is at technical stage.

GreenME

A Horizon Europe / UKRI project, identifying ways in which effective nature-based therapy and a broader green care framework can be scaled-up to improve adult mental health and wellbeing equity while contributing to multiple socio-ecological co-benefits. GreenME considers three scales of green care: nature-in-everyday-life (the existence of green and blue infrastructure for viewing and walks), nature-based health promotion (the promotion of active interaction with nature, such as gardening and conservation) and nature-based therapy (the provision of treatment for individual patients). The project comprises 21 partner organisations from across Europe and the US and will run until 2027.

Have a Grow

This campaign, now in its 8th year, took place across UK over a weekend in early June. We produced a range of bilingual resources (flags, pencils, stickers) that were provided to groups in Powys via Tyfu Powys.

Advocacy

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

We have engaged in several formal government led consultations during the year.

Our Welsh lead has been nominated and accepted as a member of the Welsh Government's Food & Drink Industry Board.

We have worked with One Voice Wales, the Wales umbrella organisation for over 700 Town and Community Councils to create and publish a guidance document on provision for Community Gardens and Allotments.

We have been one of the Key organisations helping shape the emerging Community Food Strategy for Wales. But have also continued our inputs to the Sustainable Farming Scheme in Wales.

We have attended and contributed through panels and workshops across several high-profile events during the year, including but not limited to:

The Oxford Real Food & Farming Conference; The Wales Real Food & Farming Conference, The Royal Welsh Show, The London Harvest Festival, The Land Use Net Zero Hub events and Welsh Governments Thematic groups under their Climate Challenge working groups (Food & Farming and Education).

The London team raised the profile of SF&G with other sectors and potential partners including the museum sector, RHS symposium of national organisations that support community gardens: Broken Plate report at Parliament, SF&G Academic working group, Natural England working group, Korean farming journalists, BBC Radio London, Botanical Day at Brunswick Centre, new partnership with MacGee construction; new City Farm Yarn project to bring income to farms.

Training and Webinars

London

Please see the London section for our regular training developed and delivered in partnership with members.

Lantra

In March 2024 we won an £8,000 contract with Lantra (Farming Connect Horticulture) to provide planning advice and training to commercial growers in Wales. We delivered several 1:1 sessions, one in-person workshop and two digital resources. We have been recommissioned for 2025-26.

Gardeniser

Initially funded by the EU and delivered in partnership across Europe, we now deliver Gardeniser as part of our funded programmes. This year we worked in partnership with Growing Connections CIC to deliver 'Gardeniser Train the Trainer' in London, and these trainers will deliver training in London in the next 5 years. We also supported Oxford City Farm to deliver Gardeniser to 20 Oxfordshire farms and gardens.

Gardeniser trains on 'everything you need to know about running a community growing space, except the gardening,' and results in a European ECVET qualification. <https://gardeniser.eu/en>

Webinars

Regular monthly member webinars continued to be subjects of interest. We have had consistently high sign-ups and attendance. Having a topic of interest has been a popular adjustment to these sessions. We also continued to host an Orchard Forum and Allotment Forum quarterly. All recordings are made available on our website, and You Tube channel afterwards.

Quality Assurance

Green Care Quality Mark

We have reported on the GCQM developments at Green Care Coalition meetings, and several members have expressed interest. We are working with our colleagues in the Green Care Coalition to extend the use of the Quality Mark across the sector.

People and Animals have taken both of their centres through the Quality Mark. Others have referenced the scheme internally. We have plans to recruit Robin Asquith from the Camphill Village Trust who is currently taking one of their centres through the QM and potentially the other nine CVT settings.

Plans for 2025-26

Throughout the UK

To continue:

- Serving our members with newsletters, information, advocacy and responding to questions
- Providing training for our members, responding to their needs and developing their training delivery skills
- Supporting the quality of our members' work with the Green Care Quality Mark
- Better management of the organisation's finances, reducing core costs and calls on reserves
- Diversifying and blending our income
- We will begin to work on our future strategy for the organisation
- Building relationships across the sector and with our members and academic partners
- Building relationships with funders and the public sector
- Identifying sources of income that meet our strategic aims and fit within our values
- Communications: improving the new web site and using appropriate social media platforms to promote the work of our members to our partners and the rest of the world.

Structure, Governance and Management

The formal name of the charity is now Social Farms and Gardens (otherwise referred to as SF&G).

The name change from The Federation of City Farms and Community Gardens was implemented following the merger with Care Farming UK, which occurred on 1st April 2018.

The legal status of the Federation was retained following the merger; that of a charitable company limited by guarantee. It is registered with the Charity Commission in England and Wales (number 294494), the Office of the Scottish Charity Regulator in Scotland (number SC039440) and Companies House in England and Wales (number 2011023).

The company was established in 1980 and registered as a charitable company on 20 June 1986. The Memorandum and Articles which set out the objects, powers and governance of the charity were reviewed following the merger and have been updated in the light of minor changes to the governance structure.

The charity was established under a Memorandum of Association which establishes the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

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

Governance

The Board will continue:

- To meet regularly both in person and by video conference
- To monitor the organisation's finances
- To consider the structure and leadership of the organisation
- To review the policies of the organisation
- To review strategic plans as they develop.

Fundraising

Social Farms & Gardens strives to have diverse funding streams. A large proportion of our funding is from Charitable grants and trusts. In Wales and Scotland, we continue to receive grant support from Government. In addition, SF&G tenders for contract work with devolved country governments and Local Authorities. In Wales we were successful in obtaining several funds under the new Shared Prosperity UK government program, which was administered through Local Authorities. We also earn income from: training programme delivery, consultancy work, partnership initiatives, research projects, managing grants to our members and modest philanthropic donations.

Sustainability

- Ensure financial security by reviewing and finding ways to build reserves
- Planning to ensure our work and the work of our members is relevant to the needs of the funders we look to be supported by (i.e. Climate mitigation and adaptation)
- Encourage the equality, diversity and inclusion work of the organisation.

Financial Review

Reserves Policy

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

As of 31 March 2025, the accounts show the following (previous year, 31 March 2024)

General reserves: £ 110,807 (2024: £120,458) – set aside to fund some of the overhead expenditures and all the objectives and activities that the trustees decide are required including a 3-months running costs of the organisation.

Designated reserves – set aside for specific work: £34,489 (2024: £30,753) this includes a fixed asset reserve of £28,491 (2024: £6,802)

Endowment reserves: £253,652 (2024: £0) – Fixed assets being the Future Farms' sites (three rural enterprise dwellings on a county farm estate site in Powys) funded using the UK Shared Prosperity Fund and Welsh Government ACPW3.

Restricted reserves – advance payments on continuing projects: £ 8,100 (2024: £63,944)

As disclosed in note 3(b) to accounts, we confirm that we are compliant with our reserves policy and are satisfied that the changes we made last financial year and during this current financial year, mean we are a viable Charity and are trading well in the difficult charitable sector. As of both 31st of March 2025 and the date of this report we hold £ 110,807 in unrestricted free reserves. To mitigate any uncertainty, we have performed the restructuring of our core central activities, have made some staff redundant and are trying to include our central overhead costs in the projects funded from restricted funds whilst also applying full cost recovery to the grants where we are able to do so. We have started discussions with funds' providers about the later.

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

- Comprehensive funding bids
To cover overheads as well as direct costs. Some grant funding streams have provided before inadequate coverage for overheads.
- Rigorous funding review process
A panel of senior staff with Board representation to ensure that all projects contribute to overheads and don't endanger the organisation.
- Efficient operations and sound management of resources
with oversight by the CEO and the Finance Manager.
- Income generation
by providing charged services such as consultancy and training

The Reserves policy is reviewed annually, and the reserves required are calculated quarterly to take account of changes in operating costs.

Financial management and checks

We have instigated several working groups, on which sit, and are chaired by trustees, these also include board advisors and senior members of staff. These include a Finance Working Group and an Income Working Group. Some financial responsibility and oversight matters are delegated to these groups. They can carry out financial controls on income and expenditure including payroll, credit cards and bank transfers. Random sample checks are undertaken by other trustees. A system is in place that significant expenditure is authorised by a trustee, and all expenditure is monitored, checked and countersigned. Expenditure is monitored against budget monthly. The Trustees are confident that appropriate checks are in place.

Additional financial controls include:

Providing clear and accurate management reports, quarterly

The Trustees are informed promptly of any major changes in our financial position

Financial policies and strategies are up to date, agreed by the Board and implemented

Continuing to work to the SORP and any other accepted good practice

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

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

Members of the Board of Directors (Trustees)

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

The Board met with the Executive Team, ten times in the year. Most meetings have been held using video conferencing, but two were held in person in June (Birmingham) and November (Belfast).

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

The Board choose someone to provide supervision or line management to the Executive Team who line manage the rest of the staff. This structure changed with the recruitment of a new CEO in January 2025.

Reference and Administrative Information

Charity name	Social Farms and Gardens
Charity registration	294494
Scottish Charity	SC039440
Company Number	2011023
Registered Office	Cultivate, Pendinas, Llanidloes Road, Newtown, SY16 4HX
Auditors	Collards Chartered Accountants 5-9 Eden Street, Kingston-upon-Thames, Surrey KT1 1BQ
Bankers	Co-operative Bank PLC, 14 Broadmead, Bristol BS1 3HH Triodos Bank, Deanery Road, Bristol BS1 5AS

Trustees

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

- John Le Corney (appointed 07/02/2023)
- Michael Collins (elected 1 April 2023; resigned 12 September 2024)
- Michael Hardman (appointed 18 May 2024)
- Elinor Goff (co-opted 14 December 2023, elected 22 October 2024)
- Vicky Moller (co-opted 14 December 2023, elected 22 October 2024)
- Mary Catherine Cosnett (appointed 29/04/2025)
- Saskia Gretton (appointed 29/04/2025)
- David Harris (appointed 29/04/2025)
- Les Moore (appointed 29/04/2025)
- Joy O'Neill (appointed 29/04/2025)
- Sally Watts (appointed 29/04/2025)

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF SOCIAL FARMS AND GARDENS

We have audited the financial statements of Social Farms and Gardens for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as of 31 March 2025, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and Charities Act 2011 require us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemption in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the trustees' responsibilities statement set out on page 3, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

The trustees have elected for the financial statements to be audited in accordance with the Charities Act 2011 rather than the Companies Act 2006. Accordingly, we have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

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

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

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

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of that act. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose.

To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Andrew Harker (Senior Statutory Auditor)
For and on behalf of Collards Chartered Accountants
5-9 Eden Street
Kingston-upon-Thames
Surrey
KT11BQ

Date 22 December 2025

Social Farms and Gardens
STATEMENT OF FINANCIAL ACTIVITIES FOR YEAR ENDED 31 MARCH 2025

		Unrestricted	Restricted	Endowment	Total Funds	Total Funds
	Notes	Funds	Funds	Funds	2025	2024
		£	£	£	£	£
INCOME						
Income from voluntary income:						
Donations	5	393	-	-	393	2,396
Income from charitable activities:						
Grants and contracts	4	54,499	1,217,655	-	1,272,154	1,354,266
Income from property surrender	6	-	-	-	-	10,500
Hire of facilities	6	-	-	-	-	2,489
Consultancy Fees Earned	6	10,757	-	-	10,757	-
Membership Fees Earned (GCQM)	6	11,291	-	-	11,291	10,592
Training and conferences	6	4,539	-	-	4,539	4,742
Miscellaneous income	6	6,690	-	-	6,690	6,240
TOTAL INCOME		88,169	1,217,655	-	1,305,824	1,391,225
EXENDITURE						
	7					
Costs of raising funds			-	-	-	126
Charitable activities		120,944	991,406	1,581	1,113,931	1,610,969
TOTAL EXPENDITURE		120,944	991,406	1,581	1,113,931	1,611,095
Net income/(expenditure)		(32,775)	226,249	(1,581)	191,893	(219,870)
Transfers between funds		26,860	(282,093)	255,233	-	-
Fund balances brought forward 1 April 2024		151,211	63,944	-	215,155	435,025
FUND BALANCES CARRIED FORWARD 31 MARCH 2025	15	145,296	8,100	253,652	407,048	215,155

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

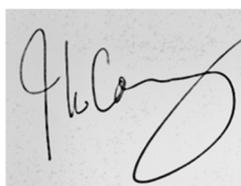
Social Farms and Gardens
BALANCE SHEET AT 31 MARCH 2025

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible fixed assets	9	282,143	6,802
CURRENT ASSETS			
Debtors	10	202,920	232,426
Cash at bank and in hand		67,172	98,724
TOTAL FOR ASSETS		552,235	337,952
CREDITORS: Amounts falling due within one year	11	(145,187)	(122,797)
NET CURRENT ASSETS		124,905	208,353
NET ASSETS		407,048	215,155
FUNDS:			
Unrestricted	13		
General Funds		110,807	120,458
Designated Funds		34,489	30,753
Restricted Funds	12	8,100	63,944
Endowment Fund	14	253,652	-
TOTAL FOR FUNDS		407,048	215,155

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

These financial statements were approved by the directors and authorised for issue on 2/11/2025, and are signed on their behalf by:

John Le Corney:
(Chair of Trustees]



The notes on pages 23 to 44 form part of these financial statements.

[Company no: 02011023]

Social Farms and Gardens
CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2025

	Note	Total funds 2025 £	Total funds 2024 £
Reconciliation of surplus/deficit to cash generated from operations			
Surplus for the year		193,893	(219,870)
Depreciation charges		6,753	2,915
Impairment charge		-	153,409
		<u>200,646</u>	<u>(63,546)</u>
(Increase)/decrease in debtors		29,865	475,286
Increase/(decrease) in creditors		(39,972)	(407,741)
		<u>190,539</u>	<u>3,999</u>
Cash generated from operations			
Cashflows from investing activities			
Purchase of tangible fixed assets		(282,094)	-
		<u>(282,094)</u>	<u>-</u>
Cashflow from financing activities			
New loans in year		60,000	-
		<u>60,000</u>	<u>-</u>
Increase/(deceases) in cash and cash equivalents		(31,552)	3,999
cash equivalents at beginning of year		98,724	94,725
		<u>67,172</u>	<u>98,724</u>
Cash and cash equivalents at end of year		<u>67,172</u>	<u>98,724</u>

1. GENERAL INFORMATION

The company is a private company limited by guarantee, registered in England and Wales. The address of the registered office is Cultivate, Pendinas, Llanidloes Road, Newtown, SY16 4HX

2. STATEMENT OF COMPLIANCE

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

3. ACCOUNTING POLICIES

(a) Accounting Convention

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

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

(b) Going Concern

Our Reserves policy sets the ambition to hold a minimum of three months operating costs in unrestricted free reserves. For our current staffing level, that figure is around £104,000. We confirm that we are compliant with our reserves policy and are satisfied that the changes we made last financial year and during this current financial year, mean we are a viable Charity and are trading well in the difficult charitable sector. As of both 31st of March 2025 and the date of this report we hold £110,807 in unrestricted free reserves. To mitigate any uncertainty, we have performed the restructuring of our core central activities, have made some staff redundant and are trying to include our central overhead costs in the projects funded from restricted funds whilst also applying full cost recovery to the grants where we are able to do so. We have started discussions with funds providers about the later. Our trustees have determined that the actions that they have taken combined with this level of free reserves, and the positive cash flow forecast are sufficient and have therefore prepared the accounts on a going concern basis.

(c) Judgements and key sources of estimation uncertainty

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

(d) Incoming resources

Grants, donations, contracts and sponsorship

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

- When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- When donors impose conditions which must be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.
- When donors specify that donations and grants, including capital grants, are for restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

Interest receivable

Interest is included when receivable by the charity.

(e) Resources expended

Resources expended are included in the Statement of Financial Activities on an accrual's basis, inclusive of any VAT which cannot be recovered.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories based on an estimate of the proportion of time spent by staff on those activities.

Resources expended are allocated to the activity where the cost relates directly to that activity.

Support costs (overhead costs) include office costs such as bank, insurance and governance, and allocations for support staff costs based on time spent on activities.

(f) Tangible fixed assets

The cost of tangible fixed assets is written off by equal annual instalments over their expected useful lives as follows:

Plant and machinery: 15% per annum on a reducing balance basis

Office equipment: 30% per annum on a reducing balance basis

Long leasehold: over 60 years

Building: over 60 years

The Future Farms Constructions are temporary homes that have a 20-year shelf-life and are depreciated over their useful lifetime of 20 years.

A de-minimis limit of £1,000 is applied under which fixed assets are not capitalised.

(g) **Funds accounting**

Funds held by the charity are:

Unrestricted funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated funds - these are part of the unrestricted funds which trustees have earmarked for a particular project or use, without restricting or committing the funds legally. The designation may be cancelled by the trustees if they later decide that the charity should not proceed or continue with the use or project for which the funds were designated.

Restricted funds - these are funds that can only be used for restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for restricted purposes.

Endowment Funds – these are restricted funds invested in fixed assets.

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

4. GRANTS AND CONTRACTS

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
UKRI fund: Green Me	-	43,194	43,194	19,950
UKRI fund: Procurement for Good Coventry	-	3,274	3,274	-
Hilden Charitable Trust	-	50,000	50,000	40,000
Scottish Government Fund	-	20,415	20,415	37,000
Sustainable Food Places Carmarthen	-	1,600	1,600	13,367
Camau Gwyrdd (Sustainable Steps)	-	92,757	92,757	69,994
Carmarthen Machinery Ring	-	37,988	37,988	5,927
Tyfu Powys Shared Prosperity	-	172,265	172,265	33,655
DTA Wales: Assured Growing	-	542	542	7,888
Carmarthen Food Systems	-	41,701	41,701	19,844
Local Food Conversations Events (Lord Merthyr Fund)	-	1,000	1,000	1,000
Welsh Government: Future Farms Powys	-	380,252	380,252	7,033
Welsh Government: Future Farms BLFF	-	45,139	45,139	82,860
Carmarthen Future Food Partnership	-	23,680	23,680	-
Welsh Government: CLAS	-	101,940	101,940	99,942
Edible Cardiff	-	25,040	25,040	16,034
NI Acorn Farm - Community Foundation	-	8,971	8,971	14,950
NI Lottery Fund: Cost of Living & Digging Deeper	-	34,269	34,269	-
NI Seed Saving	-	20,200	20,200	15,000
Belfast City Council	-	4,700	4,700	4,550
NI The Alleyways Manifesto Project	-	6,700	6,700	9,200
London Legacy Development Corporation	-	9,782	9,782	9,782

Social Farms and Gardens

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

CITY Bridge Foundation Fund	-	76,383	76,383	10,617
LNFT The Kusuma Trust Fund	-	10,863	10,863	54,317
CACI	-	5,000	5,000	-
Keep Wales Tidy	48,550	-	48,550	40,750
Lantra Farming Connect	5,949	-	5,949	-
Welsh Govt: Resilient Green Space	-	-	-	367,657
Big Lottery Fund – Northern Ireland	-	-	-	112,633
Kentish Town City Farm: London	-	-	-	5,330
Welsh Govt: Food Hubs	-	-	-	167,419
European Social Fund: Learning Bubbles	-	-	-	54,894
Hello Fresh Grant	-	-	-	10,925
Campaign Grant Sustain	-	-	-	986
Carpenters Estate (Populo)	-	-	-	19,562
Other small grants	-	-	-	1,200
	54,499	1,217,655	1,272,154	1,354,266

5. DONATIONS

	Unre- stricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Donations	393	-	393	2,396

6. INCOME FROM OTHER CHARITABLE ACTIVITIES

	Unre- stricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Income from property surrender	-	-	-	10,500
Hire of facilities	-	-	-	2,489
Income from property surrender	10,757	-	10,757	-
Membership Fees Earned (GCQM)	11,291	-	11,291	10,592
Training and conferences	4,539	-	4,539	4,742
Miscellaneous income	6,690	-	6,690	6,240
	33,277	-	33,277	34,563

7. TOTAL RESOURCES EXPENDED

	Direct Staff Costs £	Direct Project costs £	Sup- port Costs £	TOTAL COSTS 2025 £	TOTAL COSTS 2024 £
<i>Programmes Focus:</i>					
UK-wide	43,096	44,006	9,365	96,467	173,023
London (England)	54,420	33,504	12,314	100,238	105,874
Scotland	22,326	600	1,931	24,857	41,272
Wales	385,556	276,833	81,685	744,074	963,534
Northern Ireland	97,853	17,547	-	115,400	140,981
Green Care Quality Mark	7,172	1,078	4,150	12,400	-
General Unrestricted Income	-	216	8,589	8,805	-
Unrestricted Designated Fixed Assets Fund	-	2,041	-	2,041	-
General Reserves	-	-	9,649	9,649	-
Property impairment charges	-	-	-	-	153,409
Governance	-	-	-	-	32,876
Fundraising	-	-	-	-	126
	610,423	375,825	127,683	1,113,931	1,611,095

Support costs include:

	<u>2025</u>	<u>2024</u>
	£	£
Salary costs	59,695	101,485
Other staff costs	8,161	16,876
Office costs, including rent	33,975	69,491
Governance	25,852	-
Property impairment charges	-	153,409
Depreciation	-	2,915
	<u>127,683</u>	<u>344,176</u>

Support costs have been allocated in proportion to the volume and time spent on the activity.

	Unrestricted funds	Restricted funds	2025	2024
			£	£
<i>Programmes Focus:</i>				
UK-wide	-	9,365	9,365	35,847
England (London)	-	12,314	12,314	12,398
Scotland	-	1,931	1,931	18,854
Wales	32,870	48,815	81,685	112,010
Northern Ireland	-	-	-	11,658
Green Care Quality Mark	4,150	-	4,150	-
General Unrestricted Income	8,589	-	8,589	-
General Reserves	9,649	-	9,649	
Property impairment charges	-	-	-	153,409
	<u>55,258</u>	<u>72,425</u>	<u>127,683</u>	<u>344,176</u>

8. STAFF COSTS AND TRUSTEES' REMUNERATION

	<u>2025</u>	<u>2024</u>
	£	£
Wages and salaries	476,255	501,368
Social security costs	35,000	34,585
Pension costs	38,921	23,219
	—	—
	550,176	559,172
	—	—
Contractors / freelance	99,347	54,412
Other (recruitment/training/travel and subsistence)	31,700	5,714
	—	—
	131,047	60,126

No employee earned more than £60,000 per annum.

The total value of employee benefits (salary and employer's pension contributions) paid to key management personnel in this period was £145,778 (2024: £169,837).

The average number of employees analysed by programme was:

	2025	2024
	No.	No.
UK-wide programmes	2.0	2.0
London (England)	2	3.1
Scotland	1.0	0.8
Northern Ireland	3.0	3.8
Wales	13.00	13.00
Green Care Quality Mark	1	0
Support Staff	3	2.3
	—	—
	25.00	25.00

Trustees' costs

	2025	2024
	£	£
Trustees' remuneration and expenses	513	1,191

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

9. TANGIBLE ASSETS

	Land & buildings £	Plant & machinery £	Office Equipment £	Total £
COST				
At 1 April 2024	-	-	74,668	74,668
Additions	255,234	24,640	2,220	282,094
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers	-	-	-	-
At 31 March 2025	<u>255,234</u>	<u>24,640</u>	<u>76,888</u>	<u>356,762</u>
DEPRECIATION				
At 1 April 2024	-	-	67,866	67,866
Charge for year	1,581	2,855	2,317	6,753
On disposals	-	-	-	-
Other adjustments	-	-	-	-
At 31 March 2025	<u>1,581</u>	<u>2,855</u>	<u>70,183</u>	<u>74,619</u>
NET BOOK VALUE				
At 31 March 2025	<u>253,653</u>	<u>21,785</u>	<u>6,705</u>	<u>282,143</u>
At 31 March 2024	<u>-</u>	<u>-</u>	<u>6,802</u>	<u>6,802</u>

All fixed assets are held for direct charitable purposes.

The additions of fixed assets in the year are:

IT equipment (costs £2,220) for SF&G's staff working at rented work-desks in London. This IT equipment is used for general business purposes and is part of SF&G's unrestricted designated funds. They're written off by equal annual instalments as per SF&G's depreciation's rule for office equipment at 30% per annum on a reducing balance basis.

Horticultural machinery and equipment (costs £24,640). These are market-garden scale machinery and equipment to benefit the active growing community in Carmarthenshire, with an emphasis on promoting nature-friendly practices. The access to the machinery and equipment is operated through a lending library at modest rental fees. This process builds connections between growers embedding the network of smaller-scale horticulture operations in the Carmarthenshire County and increases skills around use and maintenance of tools. The horticultural machinery and equipment were founded by Carmarthenshire County through the Carmarthenshire Machinery Ring's project. When the project ended the horticultural machinery and equipment were left to Social Farms and Gardens to keep and administer. They're part of SF&G's unrestricted designated funds and written off by equal annual instalments as per SF&G's depreciation rule for plant and machinery at 15% per annum on a reducing balance basis.

Future Farms' constructions (costs £255,234: three rural enterprise dwellings on a county farm estate site in Powys) funded using the UK Shared Prosperity Fund and Welsh Government ACPW3. These are temporary homes that have a 20-year shelf life in them. The participation of SF&G to this project has been about piloting new micro farms' sites and getting people living and working on them. The growers who live on the future farms' sites have a 5-year permission to live there, beyond that they must apply for new and full planning permission should they choose to do so. If they don't the home can be moved off site. The future farms' constructions are SF&G's endowment funds and written off by equal annual instalments over their expected useful lives of 20 years.

10. DEBTORS

	2025	2024
	£	£
Trade debtors	170,339	155,044
VAT receivable	906	303
Accrued income	29,374	77,079
Prepayments	1,942	-
Other Debtors	359	
	202,920	232,426

Social Farms and Gardens

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

Accrued income refers to grants and contracts' income of 2024-25 not yet paid to the organisation at the end of the financial year:

	2025	2024
	£	£
Scottish government: Food & Drink	-	17,000
Carmarthen Machinery Ring	-	4,031
Welsh Government: Future Farms Powys	-	7,033
Powys County Council: Shared Prosperity	-	31,345
Innovate: FEW-Meter	-	1,727
City Bridge Trust: London	-	10,617
Carmarthenshire County Council:		
Food Systems	-	4,697
UKRI (Horizon): Green Me	5,695	2,356
Carmarthenshire County Council:	23,680	-
Future Food Partnership	-	-
	<u>29,374</u>	<u>77,079</u>

Prepayments are advanced payments for services not received in the financial year.

	2025	2024
	£	£
CSG Computer Services Ltd: IT maintenance	541	-
McLarrons Ltd: Insurance	1,401	-
	<u>1,942</u>	<u>-</u>

11. CREDITORS

	2025	2024
	£	£
Amounts falling due within one year:		
Trade creditors	33,944	3,768
Social security and other taxes	5,584	16,410
Pension Contributions Liability	2,837	-
Robert Owen Community Banking:	60,000	-
Business loan	-	-
Accruals	42,822	32,218
Deferred income	-	70,401
	<u>145,187</u>	<u>122,797</u>

Social Farms and Gardens

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

The Robert Owen Community Banking's business loan (£60,000) is unsecured and payable within 12 months. Interest are accrued at 6% per annum.

Accruals are grants and contracts' activities and services of 2024-25 not yet paid out at the end of the financial year:

	2025	2024
	£	£
EDIBLE CARDIFF: EDIBLE CARDIFF Grant	18,760	-
CACI: CACI Grant	4,250	-
Carmarthenshire County Council:	8,435	-
Future Food Partnership - log of Awards		
Collards Chartered Accountants:	9,375	-
Audit fees annual accounts 2024-25		
Big Lottery Fund: Digging Deeper	-	8,567
Welsh Government: Wales CLAS	-	50,970
Kusuma Trust UK: Londoners National	-	10,863
Future Together		
The Robert Owen Community Banking's business loan interest accrued Sept 2024 to Mar 2025	2,002	-
	42,822	70,401

Social Farms and Gardens

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

12. RESTRICTED FUNDS

	Balance 1 April 2024	Incoming Resources	Outgoing Resources	Balance Transfers	Balance 31 March 2025
	£	£	£	£	£
Restricted funds					
UK-wide					
Hilden Trust	-	50,000	(50,000)	-	-
EU funds: Green Me	-	43,194	(43,194)	-	-
Procurement for Good Coventry	-	3,274	(3,274)	-	-
England (London)					
City Bridge Foundation	-	76,383	(72,064)	(2,220)	2,100
Kusuma Trust UK: Londoners National	-	10,863	(10,863)	-	-
London LDC	987	9,782	(10,769)	-	-
CACI	-	5,000	(5,000)	-	-
Scotland					
Scottish Govt: Food & Drink, Urban Agriculture Consortium & Scottish Community Alliance	10,442	20,415	(24,857)	-	6,000
Wales					
Welsh Government: Community Land Advisory Service	-	101,940	(101,940)	-	-
Cronfa Gymunedol Community Fund: Sustainable Steps (Cmau Gwyrdd)	2,023	92,757	(94,780)	-	-
Carmarthen Machinery Ring	-	37,988	(13,348)	(24,640)	-
Powys County Council: Shared Prosperity	-	172,265	(172,265)	-	-
DTA Wales: Assured Growing	2,333	542	(2,875)	-	-
Carmarthenshire County Council: Food Systems Development	-	41,701	(41,701)	-	-
Welsh Government: Future Farms Powys	-	380,252	(125,019)	(255,233)	-
Welsh Government: Future Farms BLFF	-	45,139	(45,139)	-	-
National Lottery Community Fund: Edible Cardiff	8,974	25,040	(34,014)	-	-
Food Sense: Food Poverty Cardiff	-	-	-	-	-
Food Sense	3,008	-	(3,008)	-	-
Sustainable Food Places Carmar- then	4,375	-	(4,375)	-	-
National Nature Services in Wales	2,571	1,600	(4,171)	-	-
Local Food Conversations Events (Lord Merthyr Fund)	1,225	-	(1,225)	-	-
Carmarthenshire County Council: Future Food Partnership	-	1,000	(1,000)	-	-
	-	23,680	(23,680)	-	-

Social Farms and Gardens

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

Northern Ireland

National Lottery Community Fund: Digging Deeper & Cost of Living	4,881	34,269	(39,150)	-	-
Belfast City Council Seed Saving	2,416	4,700	(7,116)	-	-
The Alleyways Manifesto Project	4,013	20,200	(24,212)	-	-
Acorn Farm – Community Foundation	5,064	6,700	(11,764)	-	-
	11,632	8,971	(20,603)	-	-
	=====	=====	=====	=====	=====
Total Restricted Funds	63,944	1,217,655	(991,406)	(282,093)	8,100
	=====	=====	=====	=====	=====

RESTRICTED FUNDS' ACTIVITIES

Community Land Advisory Service (CLAS Cymru)

Still funded by the Welsh Government, CLAS Cymru supports the sector in Wales with land and planning issues and raises awareness of community managed green spaces. CLAS also provide contracted services for LANTRA, supporting growers particularly around planning barriers they may need help in overcoming. The CLAS Cymru team continue to host the annual 'Community Land Management Awards' celebrating the successes of the members whom CLAS have supported over the year. Approximately 60 groups have been supported through the service over the year.

Growing Resilience: Digging Deeper

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

Food Security through Seed Saving and Exchange

A pilot in NI funded by Necessity to build resilience and skills in seed saving and a network for seed exchange, overcoming boundaries imposed by Brexit and Covid. This work ended in Dec 2024.

Sustainable Food Places (SFP)

Social Farms and Gardens continues to work closely with Food Sense Wales who manage the SFP network in Wales. We are proud to host the Carmarthenshire Sustainable Food Places Co-ordinator on a 0.8FTE contract and this year added capacity to this function through the recruitment of a 0.4FTE Development Worker focussing particularly on event delivery. We sit on the Steering Group/Partnership in Powys and Carmarthenshire as voting members and participate with other Local Food Partnerships including Gwynedd and Shropshire.

Carmarthenshire Food System Development

A transformative initiative running to end December 2025 to help develop a thriving, sustainable, and inclusive local food system in Carmarthenshire based out of a county farm (Bremenda Isaf). Through Bwyd Sir Gar, the county's dynamic local food partnership (see above), the project addressed a range of social, economic, and environmental challenges primarily through connecting horticultural growers and providing access to new markets.

Carmarthenshire Machinery Ring

Funding for this initiative ended in July 2024 – engaging with smaller agroecological growers across Carmarthenshire to develop a useful and safe tool and equipment ring. This was piloted over the 2024 growing season. We continue to administer and host the ring at Bremenda Isaf farm and virtually on MyTurn – this is covered through other Carmarthenshire project funding and some hire charges. The model has garnered a lot of attention – we presented at the Oxford Real Farming Conference in January 2025 and have produced a toolkit for other emerging Rings.

Procurement for Good

This UKRI-funded 4-year project is led by Coventry University Centre for Agroecology, Water and Resilience – we are a co-lead alongside Garden Organic. Open Food Network UK are a key partner as are four local food hubs including a key SF&G member, Cultivate Newtown.

Scottish Government Food & Drink, Good Food Nation Team funding

Supported the main strands of work in Scotland, Community Land Advisory Service, connecting food growing sites and partners for peer-to-peer learning, and promoting community lead food growing to a wide range of stakeholders. This supported over 20 community projects to grow food, and membership of the network in Scotland to grow to over 400.

London Training and Capacity Building Programme

Funded by City Bridge Foundation, this is year 1 of a 5-year programme, building on the work that started when funding was secured for London in 2017. The training is developed and delivered in partnership with members, especially the London City Farms and Community Gardens Association <https://londonfarmsandgardens.org.uk/>

Hilden Trust

Year 4 of this funding relationship saw SF&G deliver grants of up to £1500 to 31 community growing projects to deliver activities for children and young people over summer, helping them spend time in nature, learn new skills and make friends. This year we secured an extra 10K to distribute, with the total grant pot to members being £44,000.

DTA Assured Growing

This project was completed in early 2025 when we submitted a range of resources to support smaller (and new) horticultural enterprises to develop within the Welsh policy context.

Camau Gwyrdd

Halfway through this three-year project to help people in Wales take their first steps towards climate action. The team of Development Workers are engaging with our member groups to help them reach new audiences and run “climate action” activities – these have included Have a Grow open days, Garddio yn Cymraeg language sessions, How to Grow sessions, foraging walks and apple pressing days.

We are also working with our members to help them explore their own climate impact and look at how they are supporting helping Wales to reach its Wellbeing Goals.

Future Farms

2024-25 was a very busy period for this high profile and innovative project delivered by a partnership led by SF&G. Through Foundational Economy funding (2023-25) we submitted a planning application for three rural enterprise dwellings on a county farm estate site in Powys. Planning permission was granted in October 2024.

Using Shared Prosperity Funding, we then developed the bare field site installing necessary infrastructure to support three homes (one of which we funded and three of which we commissioned) and an agricultural barn. We also commissioned landscaping to meet the requirements of our planning conditions. We worked with a planning consultant throughout this period, but the expertise of our Community Land Advisory Service manager was pivotal to the ability of the partnership to deliver this ambitious project. Our Wales Manager was also able to leverage funding from multiple sources to provide sufficient revenue and capital funding to complete the works as required.

Tyfu Powys

Shared Prosperity funding to work with community growing sites in Powys to support local people to grow, be active, healthy and learn new skills. We recruited for a Tyfu Powys Development Worker at the end of 2023. Tyfu Powys aimed to empower communities and support increased health and wellbeing through a range of activities and opportunities: supporting over 50 community growing organisations, 170 volunteering opportunities and 46 events; improving over 42,000m² of community led green spaces and distributing over £8,000 through capital infrastructure grants. Through training and gatherings, groups reported increased confidence, leaving them in a more sustainable position, and appreciated increased exposure to and use of Cymraeg and the opportunities to expand their activities, boosting their reach and engagement within their communities. Tyfu Powys completed in December 2024. As at end March 2025, there are over 80 members of the closed social media-based Powys Community Growing Network.

Vale Mapping

Contracted by Food Vale to map existing community food growing projects in the Vale of Glamorgan, exploring key barriers to participation/accessing community food growing projects and the additional needs that might exist for community food growing across the Vale. Town and Community Councils and community growing organisations were surveyed, with an additional workshop for the latter group held in late March 2025. Across the Councils and Organisations, 54 growing spaces were identified, with around 75,000m² of green space currently being used by community growing groups. 860 people were identified as being on allotment waiting lists and 69 volunteers contribute to the upkeep of community growing sites, of which 240 people are estimated to use weekly. Barriers and challenges included management and volunteers (including burnout), land and finance access. A digital map of Vale community growing sites is at technical stage.

GreenME

A Horizon Europe / UKRI project, identifying ways in which effective nature-based therapy and a broader green care framework can be scaled-up to improve adult mental health and wellbeing equity while contributing to multiple socio-ecological co-benefits. GreenME considers three scales of green care: nature-in-everyday-life (the existence of green and blue infrastructure for viewing and walks), nature-based health promotion (the promotion of active interaction with nature, such as gardening and conservation) and nature-based therapy (the provision of treatment for individual patients). The project comprises 21 partner organisations from across Europe and the US and will run until 2027.

RESTRICTED FUNDS - PREVIOUS YEAR

	Balance 1 April 2023 £	Incoming Resources £	Outgoing Re- sources £	Balance Transfers £	Balance 31 March 2024 £
Restricted funds					
UK-wide					
Hilden Trust	-	40,000	(40,000)	-	-
European Social Fund: Learning Bubbles	5,727 1,079	54,894 10,925	(60,621) (12,004)	-	-
Hello Fresh					
EU funds: Green Me	-	19,952	(19,952)	-	-
Seedbed Trust: Gardens of Sanctuary	1,029	-	-	(1,029)	-
England (London)					
City Bridge Trust	-	10,617	(10,617)	-	-
Green Grants (Nottingham)	2,409	-	-	(2,409)	-
Innovate: FEW-Meter	754	-	-	(754)	-
Carpenters Estate (Populo)		19,562	(19,562)	-	-
Kentish Town City Farm: London	-	5,330	(5,330)	-	-
Kusuma Trust UK: Londoners National	-	54,317	(54,317)	-	-
Future Together					
London LDC	6,074	9,782	(14,869)	-	987
Scotland					
Scottish Govt: Food & Drink	8,753	37,000	(39,310)	-	6,443
Urban Agriculture Consortium	2,500	-	-	-	2,500
Scottish Community Alliance	1,500	-	-	-	1,500
Wales					
Welsh Government: Resilient Green Spaces	-	367,657	(367,657)	-	-
Welsh Government: Food Hubs	-	167,419	(167,419)	-	-
Welsh Government: Community Land Advisory Service	-	99,942	(99,942)	-	-
Cronfa Gymunedol Community Fund: Sustainable Steps	-	69,994	(67,971)	-	2,023
Carmarthen Machinery Ring	-	5,927	(5,927)	-	-
Powys County Council: Shared Prosperity	-	33,655	(33,655)	-	-
DTA Wales: Assured Growing	-	7,888	(5,555)	-	2,333
Carmarthenshire County Council: Food Systems Development	-	19,844	(19,844)	-	-
Welsh Government: other projects	-	1,200	(1,200)	-	-

Social Farms and Gardens

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

Welsh Government: Future Farms Powys	-	7,033	(7,033)	-	-
Welsh Government: Future Farms Lord Merthyr Fund	-	82,860	(82,860)	-	-
National Lottery Community Fund: Edible Cardiff	37,305	16,034	(44,365)	-	8,974
Food Sense: Food Poverty Cardiff	3,008	-	-	-	3,008
Food Sense	4,375	-	-	-	4,375
Sustainable Food Places Carmarthen	2,348	13,367	(13,144)	-	2,571
National Nature Services in Wales	1,225	-	-	-	1,225
Northern Ireland					
National Lottery Community Fund: Digging Deeper	-	112,633	(112,464)	-	169
Belfast City Council	-	4,550	(2,134)	-	2,416
Campaign Grant Sustain	-	986	(986)	-	-
NI Lottery Cost of Living	4,712	-	-	-	4,712
Seed Saving	-	15,000	(10,987)	-	4,013
The Alleyways Manifesto Project	-	9,200	(4,136)	-	5,064
Acorn Farm – Community Foundation	6,447	14,950	(9,765)	-	11,632
Managed projects					
Manchester Green Alliance	516	-	-	(516)	-
TOTAL RESTRICTED FUNDS	89,762	1,313,516	(1,334,626)	(4,708)	63,944

13. UNRESTRICTED FUNDS

	Balance 1st April 2024 £	Incoming Resources £	Outgoing Resources £	Balance Transfers £	Balance 31st March 2025 £
Unrestricted funds					
Designated funds					
Green Care Quality Mark Development England (London)	7,107	11,291	(12,398)	-	6000
Wales	-	2,605	(2,882)	2,220	1,943
Northern Ireland	6,086	63,674	(72,615)	24,640	21,785
Equipment Fund	10,758	1,800	(12,558)	-	-
	6,802	-	(2,041)	-	4,761
	-----	-----	-----	-----	-----
	30,753	79,370	(102,494)	26,860	34,489
	-----	-----	-----	-----	-----
General funds					
General unrestricted income	-	8,799	(8,799)	-	-
General reserves	120,458	-	(9,651)	-	110,807
	-----	-----	-----	-----	-----
Total unrestricted funds	151,211	88,169	(120,944)	26,860	145,296
	=====	=====	=====	=====	=====

DESIGNATED FUNDS' ACTIVITIES

Green Care Quality Mark Development: we have reported on the GCQM developments at Green Care Coalition meetings, and several members have expressed interest. We are working with our colleagues in the Green Care Coalition to extend the use of the Quality Mark across the sector.

Wales: generated income designated to continue delivery of key work areas. Including a £8,000 contract with **Lantra (Farming Connect Horticulture)** to provide planning advice and training to commercial growers in Wales, where we delivered several 1:1 sessions, one in-person workshop and two digital resources. We have been recommissioned for 2025-26. And **Keep Wales Tidy**, where SF&G sits on bi-weekly panel meetings to award: starter packs; wild-life or food garden packages; orchard (autumn panel meeting only) and 'supersize' (combining wildlife and food) packs to sites across Wales, increasing communities access to nature. When a food development package is awarded, SF&G acts as the expert partner, attending a site visit and producing a site visit report.

Across 18 panel meetings, over 100 development packs were awarded to schools, community groups, assisted living sites, hospitals, community councils, fire stations and GP practices across Wales. This contract completed in March 2025, with a new contract to run to March 2027.

England (London): generated income designated to continue delivery of key work areas.

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

Equipment Fund: this balance reflects the net book value of laptops used by the staff.

GENERAL FUNDS' ACTIVITIES

General unrestricted income: generated income to fund the overhead expenditures and all the objectives and activities that the trustees decide are required.

General reserves: Free reserves set aside to fund some of the overhead expenditures and all the objectives and activities that the trustees decide are required including a 3-months running costs of the organisation.

UNRESTRICTED FUNDS - PREVIOUS YEAR

	Balance 1st April 2023 £	Incoming Resources £	Outgoing Resources £	Balance Transfers £	Balance 31st March 2024 £
Unrestricted funds					
Designated funds					
Quality Mark develop- ment	14,486 4,701	6,510 2,210	(13,889) (6,911)	- -	7,107 -
School Farms Network England (London)	1,000	1,650	(2,650)	-	-
Wales	31,055	45,633	(70,602)	-	6,086
Scotland	4,136	-	(4,136)	-	-
Northern Ireland	12,120	500	(1,862)	-	10,758
Equipment Fund	9,717	-	(2,915)	-	6,802
Leasehold Property Fund	145,409	10,500	(145,409)	(10,500)	-
Leasehold Land Fund	8,000	-	(8,000)	-	-
	_____	_____	_____	_____	_____
	230,624	67,003	(256,374)	(10,500)	30,753
	_____	_____	_____	_____	_____
General funds					
General reserves	64,902	10,706	(20,095)	15,208	70,721
Organisational devel- opment	49,737	-	-	-	49,737
	_____	_____	_____	_____	_____
	114,639	10,706	(20,095)	15,208	120,458
	_____	_____	_____	_____	_____
Total unrestricted funds	345,263	77,709	(276,469)	4,708	151,211
	_____	_____	_____	_____	_____

14. ENDOWMENT FUNDS

	Balance 1st April 2024 £	Incoming Resources £	Outgoing Resources £	Balance Transfers £	Balance 31st March 2025 £
Endowment Funds					
Future Farms construc- tions	-	-	(1,581)	255,233	253,652
	_____	_____	_____	_____	_____
Total endowment funds	-	-	(1,581)	255,233	253,652
	=====	=====	=====	=====	=====

ENDOWMENT FUNDS' ACTIVITIES**Future Farms**

2024-25 was a very busy period for this high profile and innovative project delivered by a partnership led by SF&G. Through Foundational Economy funding (2023-25) we submitted a planning application for three rural enterprise dwellings on a county farm estate site in Powys. Planning permission was granted in October 2024. Using Shared Prosperity Funding, we then developed the bare field site installing necessary infrastructure to support three homes (one of which we funded and three of which we commissioned) and an agricultural barn. We also commissioned landscaping to meet the requirements of our planning conditions. We worked with a planning consultant throughout this period, but the expertise of our Community Land Advisory Service manager was pivotal to the ability of the partnership to deliver this ambitious project. Our Wales Manager was also able to leverage funding from multiple sources to provide sufficient revenue and capital funding to complete the works as required.

15. ANALYSIS OF NET ASSETS

	General Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total £
Tangible fixed assets	-	28,490	-	253,652	282,143
Current assets	255,994	5,999	8,100	-	270,092
Current liabilities	(145,187)	-	-	-	(145,187)
	_____	_____	_____	_____	_____
Net assets at 31st March 2025	110,807	34,489	8,100	253,652	407,048
	=====	=====	=====	=====	=====

16. POST-BALANCE SHEET EVENTS

The charity repaid fully the business loan of £60,000 obtained from Robert Owen Community Banking in September 2024.

17. AUDITORS REMUNERATION

The auditors' remuneration is as follows:

	2025	2024
	£	£
Auditors' remuneration	9,375	7,600
Other services		4,895

18. COMPARATIVE SOFA

	Unrestricted Funds £	Restricted Funds £	Total funds 2024 £
INCOME			
Income from voluntary income:			
Donations	2,396	-	2,396
Income from charitable activities:			
Grants and contracts	40,750	1,313,516	1,354,266
Income from property surrender	10,500	-	10,500
Hire of facilities	2,489	-	2,489
Fees earned	10,592	-	10,592
Training and conferences	4,742	-	4,742
Miscellaneous income	6,240	-	6,240
TOTAL INCOME	77,709	1,313,516	1,391,225
EXPENDITURE			
Costs of raising funds	126	-	126
Charitable activities	276,343	1,334,626	1,610,969
TOTAL EXPENDITURE	276,469	1,334,626	1,611,095
Net income/(expenditure)	(198,760)	(21,110)	(219,870)