

REGISTERED CHARITY NUMBER: 505444

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

Corke Accountancy Services
2 Upton Road
Claughton
Wirral
CH41 0DF

Tam O'Shanter Cottage Urban Farm Trust

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for the Period 5 April 2021 to 31 March 2022

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Tam O'Shanter Cottage Urban Farm Trust

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

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

The objects of the Charity are :-

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

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

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

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

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

Objectives and strategic aims

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

OBJECTIVES AND ACTIVITIES

Public benefit

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

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

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

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

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

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

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

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

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Review of the year

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

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

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

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

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

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

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

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

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

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

FINANCIAL REVIEW

Financial position

Overview of the year

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

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

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

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

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

Principal funding sources

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

Reserves policy

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

FINANCIAL REVIEW

Funds in deficit

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

The expenditure for the construction work has been capitalised.

FUTURE PLANS

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

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

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

Recruitment and appointment of new trustees

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

Management

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

505444

Principal address

Boundary Road
Bidston
Wirral
CH43 7PD

Tam O'Shanter Cottage Urban Farm Trust

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

Trustees

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

Independent Examiner

Corke Accountancy Services
2 Upton Road
Claughton
Wirral
CH41 0DF

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


.....
J Wood MBE - Trustee

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

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

R Corke

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

Date:23rd January 2023.....

Tam O'Shanter Cottage Urban Farm Trust

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

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

The notes form part of these financial statements

Tam O'Shanter Cottage Urban Farm Trust

Balance Sheet
31 March 2022

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

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

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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

Expenditure

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

Tangible fixed assets

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

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

Stocks

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

Tam O'Shanter Cottage Urban Farm Trust

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

2. DONATIONS AND LEGACIES

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

3. OTHER TRADING ACTIVITIES

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

4. INVESTMENT INCOME

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

5. RAISING FUNDS

Investment management costs

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

6. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

7. STAFF COSTS

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

	Period 5.4.21 to 31.3.22	Year Ended 4.4.21
Farm staff	3	4

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

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

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

9. TANGIBLE FIXED ASSETS

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

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

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

10. STOCKS

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

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

13. MOVEMENT IN FUNDS

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

13. MOVEMENT IN FUNDS - continued

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

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

Comparatives for movement in funds

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

13. MOVEMENT IN FUNDS - continued

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

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

14. RELATED PARTY DISCLOSURES

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

15. GRANTS RECEIVED

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

Tam O'Shanter Cottage Urban Farm Trust

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

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

This page does not form part of the statutory financial statements

Tam O'Shanter Cottage Urban Farm Trust

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

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

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