The Farm Consultancy Group
Whitelands Cottage,
Days Lane,
Kington Langley,
Chippenham,
Wiltshire,
SN15 5PD.
Telephone (01249) 750151
E-Mail georgedrewett@fcgagric.com

ASSESSMENT OF ESSENTIAL NEED FOR A PERMANENT RURAL WORKERS DWELLING

PRIVATE AND CONFIDENTIAL

at

Home Farm, Worton, Devizes, Wiltshire, SN10 5UL

Prepared for:

R J Goss and Son

April 2023

Contents

Contents 2

1. Introduction 3

2. Background Information 3

3. The Proposal 4

4. Planning Policy 5

5. Financial Viability of the Unit 11

6. Buildings at the Site 12

7. Machinery 13

8. Functional Test 13

9. Proper Functioning. 14

10.Current Business Achievements and Intentions for the future 15

11.Availability of other Houses 16

12. Conclusion 16

Appendix One – Map of the Farm

Appendix Two – Financial Accounts for R J Goss and Son

Appendix Three – Budget for the Farming Business

Appendix Four – Letter of Support from Farm Vet

1. Introduction

This report has been prepared by George Drewett of *The Farm Consultancy Group* on behalf of R J Goss and Son to confirm agricultural justification for a Permanent Rural Workers Dwelling to be constructed at Home Farm, Worton, Devizes, Wiltshire, SN10 5UL. This report should be read in conjunction with the planning application and plans submitted by Kerry Pfleger of RAW Planning.

The report is produced based on information provided by the client, farm records and standard costings data where appropriate.

This report provides justification for a permanent dwelling, which is required on site and has been applied for as part of this application. Home Farm is a livestock farm focused on the purchase, calving and resale of heifers for the dairy industry. Calves produced from the heifers are also reared and sold when they reach beef stores at 18 months of age.

There are three business partners, Mrs S A Goss (aged 90), who has recently moved to a nursing home; Nicholas Goss (aged 64 in September 2023, son to Mrs S A Goss) lives in a permanent dwelling situated at Home Farm and Robert Goss (son to Nicholas) lives off site. Robert has a wife Alexandra and family and is focused on the long-term success of the farming business. Nicholas is looking to retire when he reaches 65 years old and there has arisen the essential need for an additional permanent dwelling to enable a smooth transition for Robert to take on the functional requirement at the farm. This will ensure that the business continues to operate and to oversee the continued expansion and improvements planned.

2. Background

The applicants, R J Goss and Son are a family farming partnership, which has been running for 3 generations. The Family have been farming at Worton for over 100 years. The business has been located at Home Farm for just over 10 years.

The business farms 240 acres of which 130 acres is owned and the remainder is rented on numerus agreements that have been running for a number of years.

Mrs S A Goss had a bungalow in the village of Worton that the family recently sold to fund her nursing home fees. She remains a partner for tax reasons due to the sale of some development land that took place in 2022.

Nicholas is still active within the farming business at the moment but wishes to retire shortly. Nicholas currently lives on site and provides the primary overnight overseeing of stock and contacts Robert as and when he requires assistance with calving and unwell animals. The business needs to be prepared that Nicholas is reaching an age where he will need to completely retire from the business, and at this stage, Robert will take over his role.

The intention is that Nicholas will continue to live in the farmhouse, where he has lived for a number of years.

Appendix One shows a map of the farm.

3. The Proposal

The proposal is for a permeant dwelling, to be located on the opposite side of the farm to the existing house occupied by Nicholas.

The proposed dwelling will have four bedrooms, with the associated living areas amounting to 187m², excluding a boot room and farm office that are considered essential for a farmer. The building is considered commensurate with the needs of a farming partner. The walls will be reclaimed red brick, with a pitched slate roof and grey anthracite window frames. There will be a parking area to the front of the property, on the South east elevation, and the access will be off the main road through the existing gateway. There will be plenty of turning space, so that vehicles can join the highway in a forward moving gear. There is a good splay of visibility from this entrance both ways along the main road.

Siting

The proposal makes use of an existing gateway off the main road, to avoid removing any hedge or creating additional access points. The site is concealed from view from the road by a well-established hedge. The North elevation slopes up towards the village enabling the house to be located at the bottom of the hill obstructing the view of the dwelling from the village and providing protection and privacy to the dwelling. There are no other homes or buildings within close proximity of the proposal.

The location of the dwelling has been arrived at through careful consideration, and is deemed the best option in terms of providing support to the livestock enterprise. The dwelling is within close proximity

of the calving unit and is adjacent to the spring / summer calving paddock. The dwelling in this position will provide excellent sight and sound of both these areas. The business is a progressive one, already in its third generation and with every plan and intention of this continuing.

4. Planning Policy

The National Planning Policy Framework outlines that planning policies should support sustainable economic growth in rural areas by taking a positive approach to new development. Planning strategies should maintain a prosperous rural economy including policies to support the sustainable growth of rural businesses. It should promote the development and diversification of agricultural businesses and support sustainable rural tourism and leisure developments that benefit rural businesses, communities and visitors which respect the character of the countryside.

Paragraph 55 of the NPPF states that local planning authorities should avoid isolated homes in the countryside unless there are special circumstances such as the essential need for a rural worker to live permanently at or near their place of work in the countryside.

In the county of Wiltshire, the Wiltshire Core Strategy runs alongside the NPPF, the core strategy outlines a sustainable spatial strategy for future development in the county.

Prior to the National Planning Policy Framework and Wiltshire Core Strategy the Government's policy on the development of the Countryside was detailed in Planning Policy Statement 7 (PPS 7). The grounds covering planning permission for Agricultural Dwellings were set out in Annex A of PPS 7, this set out the agricultural requirements that need to be fulfilled if a permanent dwelling is to be permitted, these are:

- Clear functional need
- The need relates to full time workers who are predominantly employed within the agricultural sector and does not relate to a part time requirement
- The agricultural activity concerned has been established for at least three years, proved profitable for at least one, are currently financially sound and have a clear prospect of remaining so.
- The functional need could not be fulfilled by another dwelling either on the unit or locally
- Normal planning requirements are satisfied

The Wiltshire Core Strategy has reintroduced the need for functional and financial tests to be provided, both of which are justified in this report below.

The National Planning Policy Frameworks (NPPF) published March 2012 saw the withdrawal of Planning Policy Statement 7: Sustainable Development in rural areas (August 2004) including Annex A, which set out the well- established and detailed guidance to local planning authorities for the determination of applications for rural workers dwellings. On 23rd March 2011 the Department for Communities and Local Government issued a ministerial statement entitled Planning For Growth, setting out the government's policy in respect of planning permission and economic development. This document should be read alongside the NPPF.

However, the NPPF continues to encourage local planning authorities to support sustainable development in rural areas (Particularly when the NPPF is read together with planning for growth; see below) the following paragraphs from the NPPF are considered to be particularly relevant to the determination of this planning application.

Planning policies should support economic growth in rural areas in order to create jobs and prosperity by taking a positive approach to sustainable new development. To promote a strong rural economy, local and neighbourhood plans should (inter alia): Promote the development and diversification of agricultural and other land-based rural businesses.

The permanent rural workers dwelling promotes the agricultural business and is a necessity in order to ensure the viability and future success of the enterprise and protect the welfare of the livestock. The enterprise is well- established based on a strong financial basis and there is a proven functional need for the permanent rural workers dwelling as the enterprise expands.

To promote sustainable development in rural area, housing should be located where it will enhance or maintain the vitality of rural communities. For example, where there are groups of smaller settlements, development in one village may support services in a village nearby. Local planning authorities should avoid new isolated homes in the countryside unless there are special circumstances such as (Inter Alia): The essential need for a rural worker to live permanently at or near their place of work in the countryside.

The livestock require 24 hour on-site supervision for the reasons addressed in this document and the enclosed agricultural appraisal, therefore an agricultural worker needs to be on sit eat most times.

Wiltshire Core Strategy (Adopted January 2015)

The following core Policies 48 and 57 of Wiltshire core strategy, and are considered being relevant to consideration of the temporary dwelling. The policies are set out below (n bold) with our comments.

Core Policy 48 – Supporting Rural Life

Dwellings required to meet the employment needs of rural areas

Outside the defined limits of development of the principle settlements, market towns, local service centres and large villages, and outside the existing built areas of small villages, proposals for residential development will be supported where they meet the accommodation needs required to enable workers to live at or in the immediate vicinity of their place of work in the interests of agriculture or forestry or other employment essential to the countryside. Proposals for accommodation to meet the needs of employment essential to the countryside should be supported by functional and financial evidence.

Comment: As discussed in this document the proposed dwelling is for an essential rural worker / partner within the business and the functional and financial evidence has been included with this application and therefore the proposals accord with this local plan policy.

Core Policy 57 – Ensuring high quality design and place shaping

Ensuring high quality design and place shaping a high standard of design is required in all new developments, including extensions, alterations, and changes of use of existing buildings. Development is expected to create a strong sense of place through drawing on the local context and being complimentary to the locality. Applications for new development must be accompanied by appropriate information to demonstrate the character of Wiltshire through:

I. **Enhancing local distinctiveness by responding to the value of the natural and historic environment, relating positively to its landscape setting and the exiting pattern of development and responding to local topography by ensuring that important views into, within and out of the site are to be retained and enhanced. 7**

II. Comment: The four bedroom dwelling is of a scale and design to be in keeping with the character and appearance of the surrounding area in general whilst being

commensurate to the needs of the applicant and enterprise. The site is not of any landscape or historical importance and there is a mixture of style and vernacular of houses in the vicinity.

III. **The retention and enhancement of existing important landscaping and natural features, (for example tress, hedges, banks and watercourses) in order to take opportunities to enhance biodiversity, create wildlife and recreational corridors, effectively integrate the development into its setting and to justify and mitigate against any losses that may occur through the development.**

Comment: the proposals will not involve the removal of any important landscaping or natural features and indeed the site is not a site of any specific landscape or nature value.

IV. **Responding positively to the existing townscape and landscape features in terms of building layouts, built form, height, mass , scale, building line, plot size, elevational design, materials, streetscape and rooflines to effectively integrate the building in to its settings**

Comment: the proposed building will be used in conjunction with the existing farming enterprise on land owned and currently farmed by the applicants with the necessary accommodation to continue successfully running and expanding their farming enterprise and to allow the rural worker to live on site. The size of the proposed dwelling is commensurate to the needs of the enterprise.

V. **Being sympathetic to and conserving historic buildings and historic landscapes**

Comment: the proposed dwelling will not be located close to any historic buildings or historic landscapes.

VI. **The maximisation of opportunities for sustainable construction techniques, use of renewable energy sources and ensuring buildings and spaces are orientated to gain maximum benefit from sunlight and passive solar energy, in accordance with core policy 41.** Comment: Where possible these sustainable construction techniques will be incorporated in to the building process.

VII. **Making efficient use of land whilst taking account of the characteristics of the site and the local context to deliver an appropriate development which relates effectively to the immediate setting and to the wider character of the area.**

Comment: The proposed dwelling is typical of those found in rural locations especially on a farmstead.

VIII. Having regard to the compatibility of adjoining buildings and uses, the impact on the amenities of existing occupants, and ensuring that appropriate levels of amenity are achievable within the development itself, including the consideration of privacy, overshadowing, vibration, and pollution (such as light intrusion, noise, smoke, fumes, effluent, waste or litter)

Comment: The proposed building has been designed to ensure that the rural worker has appropriate levels of amenity and privacy etc.

IX. Incorporating measures to reduce any actual or perceived opportunities for crime or antisocial behaviour on the site and in the surrounding area through the creation of visually attractive frontages that have windows and doors located to assist in the informal surveillance of public and shared areas y occupants of the site.

Comment: this will be the case, where relevant. The dwelling will be sited between the footpath to the north of the site and the farmyard. This will enable clear views across the site to ensure that trespassers can be seen. This is essential from a security and animal welfare point of view.

X. Ensuring that the public realm, including new roads and other rights of way, are designed to create places of character which are legible, safe and accessible; in accordance with core policy 66- strategic transport network.

Comment: The development does not involve a new public right of way. It is found on a safe highway leading into Worton village which has traffic calming measures in place. The proposed development will be provided with on- site parking and turning facilities and hardstanding.

XI. The sensitive design of advertisements and signage, which are appropriate and sympathetic to their local setting by means of scale, design, lighting and materials.

Comment: This will be the case

XII. Taking account of the needs of potential occupants, through planning for diversity and adaptability, and considering how buildings and space will be used in the immediate and long-term future.

Comment: The proposed dwelling will be commensurate to the needs of the applicants and enterprise. This will create a family home for Robert and Alexandra and enable them to continue the success of their three generation family business.

XIII. The use of high standards of building materials, finishes and landscaping, including the provision of street furniture and the integration of art and design in the public realm

Comment: The materials are sympathetic to the character and appearance of the surrounding area and are typical of what is expected for rural dwellings and buildings in rural areas.

XIV. In the case of major developments, ensuring they are accompanied by a detailed design statement and master plan, which is based on an analysis of the local context and assessment of constraints and opportunities of the site and is informed by a development concept, including clearly stated design principles, which will underpin the character of the new place.

Comment: Please refer to this document.

XV. Meet the requirements of core policy 61- transport and new development

Comment: the proposed development will not adversely impact upon highway safety. Vehicles can currently access the site, and this will still be the case. However, with Robert and his family living on site it means that commuter trips will be removed which in turns means that overall vehicle movements to and from the site will reduce.

XVI. Meet the Requirements of National Planning Policy Framework (Section 9)

Comment: the development will mitigate the need for the full-time worker to commute to and from site each day, and so will achieve net environmental gains, as in accordance with **Paragraph 102** and **Paragraph 104** (minimising the number and lengths of journeys needed for employment). This in turn will improve air quality and public health (as in accordance with **paragraph 103**). As specified in **Paragraph 109** "the development should only be refused on highway grounds if there would be an unacceptable impact on highway safety, or the residual cumulative impacts on the road network would be severe." The proposed development will be using an existing access point that is currently used by farm traffic and heavy vehicles. The access point has excellent visibility splays, and there is no increased safety concern as a result of the development. In fact,

the reduced commuting traffic should reduce the trips to and from the farm and the number of vehicles regularly entering and exiting the road.

5. Financial viability of the unit

R J Goss and Son have been running a successful business to date with sufficient profits to cover the required drawings and reinvestment within the business. Previous years accounts (year ending 2021 and 2022) are listed within Appendix Two. Accounts for 2022 produced a profit of £ after depreciation. Stock numbers were lower than normal at this stage due to a TB outbreak. At this stage the business had large borrowings from loans driven by land purchases. This was producing interest costs of £ per annum.

The budget detailed in Appendix Three illustrates the profitability from the current business. This has been broken down by enterprise. The sale of forage grass and maize is internally purchased by the livestock enterprises. The calves produced by the heifers are purchased by the beef rearing enterprise.

Overhead cost have been calculated based on historic accounts and predicted future costs.

The business is currently purchasing and rearing approximately 3.5 dairy heifers per week, these are generally on farm for approximately 6 months resulting in the sale of 182 animals per year. This also results in the production of 182 calves per annum which are reared and sold as heavy stores aged 18 months.

Following the sale of the development land in the village in 2022 the business has paid off all borrowing and has a significant bank balance. The business has and will continue to invest in the farming infrastructure and has available cash to build the dwelling without the need to borrow.

6. Buildings at the Site

There is a housing requirement for 91 dairy cows, plus youngstock up to 18 months of age. The table below details the space requirement for 1,474 m² of livestock housing.

		Building requirement per head (m²)	**Total Building requirement (m²)**
Calf Rearing (0-6 months)	91	2.25	205
Beef (6 - 12 months)	91	3.15	287
Beef (12- 24 months)	91	4	364
Dairy Heifers	91	6.8	619
Total Building requirement (m²)			**1474**

The plan below shows the current buildings at Home Farm this provides 2,047 m² of livestock housing. In addition to this there is a Hay and Straw building of 672m² and silage storage and concrete yard area also.



It is proposed that the permanent dwelling will be constructed on the northern side of the buildings. The location of the proposed dwelling will have its own individual access, this will prevent the need to drive through the farmyard to access the property, improve biosecurity and also reducing the risk of accidents in the farmyard. The Partners have given some considerable thought to this and practically this is the most logical location and enabling the dwelling to be close to the farmstead for 24 hour supervision.

7. Machinery

The business owns a large machinery fleet. Contractors are used for silage baling and all other operations are carried out in house.

8. Functional Test

All figures for labour requirements have been obtained from 'The Agricultural Budget and Costings Book – 95th Edition' (2022) by Agro Business Consultants. The heifer Standard Man day requirement has been increased slightly to reflect the multiple calving's in one year.

Labour Requirement Whole Business	**Numbers of animals/hectares**	**Standard Man-Days required (per animal/ per ha)**	**Enterprise Total**
Calf Rearing (0-6 months)	91	1.63	148
Beef (6 - 12 months)	91	0.81	74
Beef (12- 24 months)	91	1.75	159
Dairy Heifers	91	2.5	228
Total Enterprise Requirement			**609**
		Standard Man Days provided by 1 Person	275
		Total labour requirement	**2.21**

A labour unit of one person is assumed to work 2,200 hours per year. These total hours are converted into 275 notional 'Standard Man Days' of 8 hours (ABC, 2022). PPS7 is no longer a material consideration however to assist the Council in their decision making the statement required an enterprise to show an essential need for the proper functioning of the enterprise for at least one rural worker to be readily available on site at most times. Paragraph 4 (i) of Annex A referred to the example of animals requiring essential care at short notice, and in 4 (ii) to the ability to deal quickly with emergencies that could otherwise cause serious loss.

The proper functioning of a livestock farm requires that skilled stock attendants are available at very short notice at any time of the day or night.

Currently Nicholas is available on site, but due to his age cannot handle strong animals, and wishes to retire from the practical elements of the business. There is a need for Robert to be located on site to enable Nicholas to retire and the labour requirement above clearly details this.

9. Proper Functioning

The heifers calve all year round resulting in a significant number of young calves born on the unit throughout the year.

The cattle due to calve and all youngstock require close supervision at all times. This identifies that there is an essential need for someone to be available on site all year round. A letter from the businesses' farm vet is enclosed within Appendix Four detailing the importance of being available onsite.

Farm Assurance Codes of Practice require that suitable trained persons are available 24 hours a day and the Government's Strategy for Food and Farming states that 'high standards of animal health and welfare are important because they are a vital part of producing safe food and because we care about how animals are treated. High standards are also essential for the economic success of the industry.

Appropriately skilled workers will need to be living on site to be available at short notice to manage the animals' health and welfare. The Code of Recommendation for the Welfare of Livestock (Cattle) states that 'no matter how acceptable a system may be in principle, without competent, diligent stockmanship, the welfare of animals cannot be adequately catered for.'

One of the principal reasons to support the need for a permanent dwelling to be situated permanently on site is to continuously monitor animals when they are giving birth, and to foster young onto their mothers whilst observing the young to check they are healthy.

The calves are required to be fed colostrum within the first couple of hours of birth and will require milk replacement at two days old. It is important to be able to spot stress in calves from when they change from whole milk from the cow to a bucket feeding system. It will prove vital that all housed calves are regularly inspected and monitored as their welfare depends on frequent human attention. Calves are susceptible to a number of health problems that require rapid attention such as viral diseases, pneumonia, bloat and scour, all of which need to be detected early and immediately treated if losses are to be avoided. The Code of Recommendation for the Welfare of Livestock (Cattle) states that 'it is particularly important that you watch calves regularly for signs of diarrhoea or respiratory disease.'

The Welfare of Farmed Animal Regulations stress that animals which appear to be ill or injured shall be cared for appropriately without delay and that action should be taken immediately if any animals are injured or appear ill or distressed. From a financial perspective it is also vital to the success of the business that any losses are kept to an absolute minimum. Adequate and timely supervision at all times is therefore essential.

To enable good staff to be available on farm 24 hours a day, it is important, in any farming business, that the accommodation is of a sufficient standard. In relation to this business, the proposed dwelling will be for Robert and his wife and family. It is very unlikely Robert would leaves the business, if however this was the case it is likely the business would either progress with other family partners and the dwelling would be required for a similar purpose.

10. Current Business Achievements and Intentions for the future.

To date the Goss family have managed to build up a sustainable agricultural business. This has taken a number of years and great dedication. Robert is integral to the successful running of the business and the expansion of the farming enterprise in due course. Robert must be living on site and he is now at an age where he needs to have a dwelling suitable as a family home.

Nick is at an age where he would like to retire, and it would be expected that he can continue to live in his house. This will therefore not be available for any other employees or partners within the business in the future.

The build cost of the proposed dwelling at the site will be financed through available capital within the business. There will be no need to borrow any funds to carryout the build however the business is financially sound and could support the borrowing required to build the permanent dwelling.

11. Availability of Other Houses

The current permanent dwellings at the site accommodates Nicholas and there are no houses within a suitable distance offered for sale or rent. An additional permanent dwelling at the site will not have any significant impact on the character and appearance of the countryside. The location of the dwelling has been thoroughly thought through, and has been located on the opposite side of the farm to where Nichols lives. This will enable close access to the calving shed, calf rearing unit and calving padock but will also remove the need to drive through the farmyard to access the house.

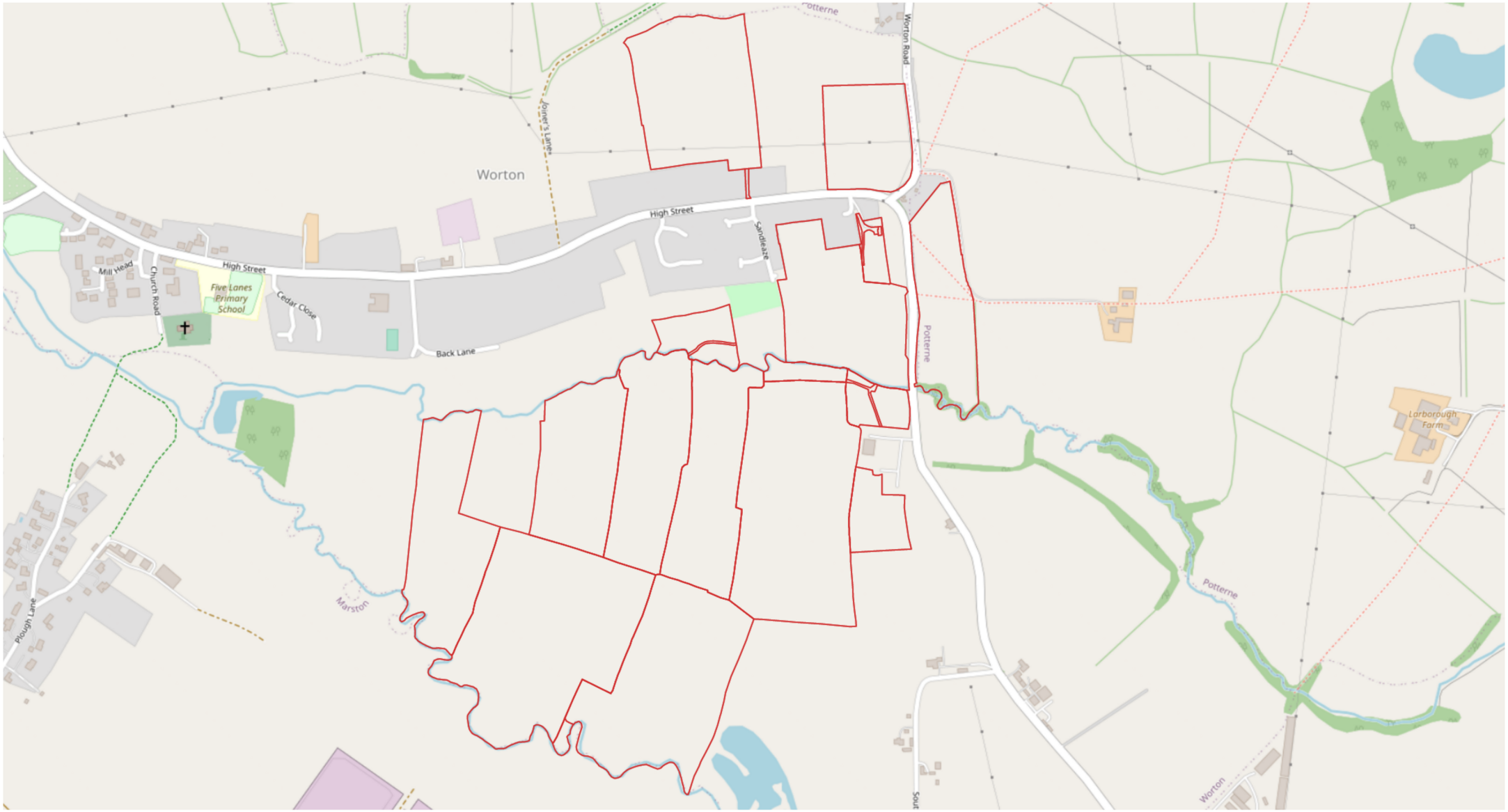
There is a requirement for someone to be available on site 24 hours a day and a dwelling in a nearby settlement cannot satisfy this functional need.

The proposed permanent dwelling will provide accommodation for Robert. This dwelling will have an agricultural tie and will be located in close proximity to the livestock buildings. If the farm business was sold in the future, there would be a functional requirement for this dwelling. The holding is of significant size and will always remain as a livestock farm, due to the building design and considerable investment made in the past. The business will continue to expand further, as it has done over previous years, which will generate a greater functional requirement in the future.

12. Conclusion

In conclusion; the Goss family are hardworking, progressive and conscientious people who have built up a successful business over many years. The profits on the enclosed accounts detail the business is stable now and will be in the future.

Nicholas would like to retire from the farm business and remain living in his house, for this reason there is a fundamental need for Robert to live within close proximity of the farmhouse, to carry out the 24 hour on call supervision management to the business. It would be unreasonable to expect anyone with this level of management to live in a mobile home. It is therefore expected that a permanent dwelling for Robert and his family is reasonable. This is a sector that requires 24 hours on call supervision. The business meets the financial test and functional. This permission is integral to the future success of the business.



Produced on Apr 13, 2023.
© Crown copyright and database right 2023 (licence number 100059532)

200 m
Scale 1:8596 (at A4)

N

R J GOSS & SON

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

R J GOSS & SON

BUSINESS INFORMATION

Partners	Mrs S A Goss Mr N J Goss Mr R N Goss
Accountants	Old Mill Accountancy Limited Unit 2 Greenways Business Park Bellinger Close CHIPPENHAM Wiltshire England SN15 1BN
Business address	Home Farm Cheverell Road Worton DEVIZES Wiltshire SN10 5UL
Bankers	Lloyds TSB Bank Plc 38 Market Place DEVIZES Wiltshire SN10 1JD

R J GOSS & SON

CONTENTS

	Page
Accountants' report	1
Profit and loss account	2 - 3
Balance sheet	4 - 5
Notes to the financial statements	6 - 8

R J GOSS & SON

ACCOUNTANTS' REPORT TO THE PARTNERS

ON THE UNAUDITED FINANCIAL STATEMENTS OF R J GOSS & SON

In accordance with the engagement letter dated 22 June 2020, we have prepared for your approval the financial information of R J Goss & Son for the year which comprise the profit and loss account, the balance sheet and the related notes from the entity's accounting records and from information and explanations you have given to us.

As a member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at https://www.icaew.com/membership/regulations-standards-and-guidance.

This report is made solely to you, in accordance with the terms of our engagement letter dated 22 June 2020. Our work has been undertaken solely to prepare for your approval the financial information of R J Goss & Son and state those matters that we have agreed to state to you in this report in accordance with ICAEW Technical release TECH08/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the partners of the business for our work or for this report.

You have approved the financial information for the year and have acknowledged your responsibility for it, for the appropriateness of the financial reporting framework adopted and for providing all information and explanations necessary for its compilation.

We have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial information.

Old Mill Accountancy Limited

.....

Unit 2
Greenways Business Park
Bellinger Close
CHIPPENHAM
Wiltshire
England
SN15 1BN

R J GOSS & SON

PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	2022		2021	
	£	£	£	£
Turnover				
Livestock - other sales				
Hay				
Silage				
Contract income				
Wayleaves				
Sundry income				
SEISS Income				
Basic payment scheme income				
Cost of sales				
Opening stock				
Cattle purchases				
Veterinary fees				
AI				
Livestock sundries				
Bedding				
Levies and commissions				
Feed				
Seed				
Fertilisers				
Sprays and chemicals				
Contract work				
Grasskeep				
Water charges				
Light, heat and power				
Machinery repairs and maintenance				
Hire of equipment (not operating lease)				
Fuel and oil				
Depreciation of plant and machinery				
Depreciation on tractors				
Profit or loss on sale of tangible assets				
Closing stock				
Gross profit				

	2022	2021
Administrative expenses		
Water charges		
Council tax		
Farmhouse light, heat and power		
Property repairs and maintenance		
Premises insurance		
Motor expenses		
Postage, courier and delivery charges		
Trade subscriptions		
Legal and professional fees		
Accountancy fees		
Insurance		
Telephone		
Sundry expenses		
Depreciation of motor vehicles		
Private proportions		
Private council tax and water charges		
Private light and heat		
Private motor expenses		
Private telephone		
Private property repairs		
Private loan interest		
Own consumption		
Operating profit		
Interest payable and similar expenses		
Bank interest		
Hire purchase interest payable		
Loan interest		
Profit before taxation		

R J GOSS & SON

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	**3**				
Investments	**4**				
Current assets					
Stocks					
Trade debtors					
Other debtors					
Prepayments and accrued income					
Creditors: amounts falling due within one year					
Bank loans and overdrafts					
Other loans					
Hire purchase					
Trade creditors					
Taxation and social security					
Accruals					
Net current assets/(liabilities)					
Total assets less current liabilities					
Creditors: amounts falling due after more than one year					
Bank loans					
Other loans					
Hire purchase					
Net assets					
Land capital account	**8**				
Current accounts	**6**				

In accordance with the engagement letter dated 22 June 2020, we approve the financial statements set out on pages 2 to 8. We acknowledge our responsibility for the financial statements, including the appropriateness of the accounting basis as set out in note 1 to the financial statements, and for providing Old Mill Accountancy Limited with all information and explanations necessary for their compilation.

The financial statements were signed on .....

.....	.....	.....
Mrs S A Goss	Mr N J Goss	Mr R N Goss

1 Accounting policies

The principal accounting policies applied are as follows.

1.1 Accounting convention

The financial information is compiled on an agreed accounting basis that enables profits to be calculated such as to meet the requirements of Section 25 of the Income Tax (Trading and Other Income) Act 2005, and provides sufficient and relevant information to enable the completion of a tax return.

The financial statements have been prepared in accordance with the recognition and measurement principles of UK GAAP - FRS 102

1.2 Turnover

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

When cash inflows are deferred and represent a financing arrangement, the fair value of the consideration is the present value of the future receipts. The difference between the fair value of the consideration and the nominal amount received is recognised as interest income.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer (usually on dispatch of the goods), the amount of revenue can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

BPS Entitlements	Fully amortised

1.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings freehold	Nil
Plant and machinery	15% reducing balance basis
Property Improvements	10% reducing balance basis
Motor vehicles	15% reducing balance basis
Tractors	15% reducing balance basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

2 Intangible fixed assets

	BPS Entitlements
	£
Cost	
At 1 April 2021 and 31 March 2022	
Amortisation and impairment	
At 1 April 2021 and 31 March 2022	
Carrying amount	
At 31 March 2022	-
At 31 March 2021	-

3 Tangible fixed assets

	Land and buildings freehold	Plant and machinery	Property Improvements	Motor vehicles	Tractors	Total
	£	£	£	£	£	£
Cost						
At 1 April 2021						
Additions						
At 31 March 2022						
Depreciation and impairment						
At 1 April 2021						
Depreciation charged in the year						
At 31 March 2022						
Carrying amount						
At 31 March 2022						
At 31 March 2021						

4 Fixed asset investments

Listed investments	

5 Profit appropriation

	Profit share £
Mrs S A Goss	
Mr N J Goss	
Mr R N Goss	

6 Partners' current accounts

	Opening balance £	Capital introduced £	Share of profits £	Drawings £	Closing balance £
Mrs S A Goss					
Mr N J Goss					
Mr R N Goss					

7 Drawings

Mrs S A Goss
Mr N J Goss
Mr R N Goss

8 Land capital accounts

Mrs S A Goss
Mr N J Goss
Mr R N Goss

PROFIT AND LOSS ACCOUNT

R J Goss and Son

	(£/hd)	(Total)
GROSS MARGINS		
Forage		
Maize		
Dairy Heifers		
Calves/ Beef		
Basic Payment / SFI		
Total Margin		
OVERHEADS		
Labour		
Power and Machinery		
General Overheads		
Property Costs		
Finance Costs		
Total Overhead Costs		
PROFIT		
DEPRECIATION ACCOUNT		
Machinery 15 %		
TOTAL		
PROFIT AFTER DEPRECIATION		

OVERHEADS

R J Goss and Son

	Total	
LABOUR & PAYEE		
Casual		
Total		
POWER AND MACHINERY		
Machinery repairs		
Fuel		
Electricity		
Vehicle Tax		
Total		
GENERAL OVERHEADS		
Water		
Insurance		
Office		
Professional		
Sundries		
Total		
PROPERTY COSTS		
Farm repairs		
Council Tax		
Grass Keep		
Total		
FINANCE COSTS		
Bank Charges		
House Loan - Interest		
Total		
TOTAL OVERHEADS		

FORAGE

R J Goss and Son

	(£/ac)	(Total)
INCOME Forage Sales		
Total		
VALUATION Opening valuation Closing valuation		
Valuation Change		
EXPENSES Seed (10% of area) Contract -Bale and Wrap x 2 Contract - Hay Bale Fertiliser		
Total		
Acres		
Margin Per Acre		
Total Margin		

Maize

R J Goss and Son

	(£/ac)	(Total)
INCOME Forage Sales		
Total		
VALUATION Opening valuation Closing valuation		
Valuation Change		
EXPENSES Contract Seed Fertiliser Spray		
Total		
Acres		
Margin Per Acre		
Total Margin		

Dairy Heifers

R J Goss and Son

	(£/hd)	(Total)
INCOME		
Heifer Sales		
Calf Sale (Internal)		
Total		
EXPENSES		
Purchased Heifers		
Concentrate / Blend		
Forage (Internal)		
Straw		
Vet & Med		
Mortality		
Total		
Margin per head		
Total Margin		
Key Figures		
Animals Purchased and Sold per annum		
Mortality		

Calves/ Beef

R J Goss and Son

	(£/hd)	(Total)
INCOME		
Beef Sales		
Total		
EXPENSES		
Calves (Internal)		
Concentrate (Year 1)		
Vet & Med (Year 1)		
Straw (Year 1)		
Forage - Internal (Year 1)		
Variable Sundries (Year 1)		
Mortality (Year 1)		
Concentrate (Year 2)		
Forage - Internal (Year 2)		
Vet & Med (Year 2)		
Straw (Year 2)		
Mortality (Year 2)		
Total		
Margin per head		
Total Margin		
Key Figures		
Average number		
Calf Mortality		
Yearling Mortality		

XL Vets Farm

DROVE FARM VETS

RJ Goss & Son
Home Farm
Cheverell Road
Worton
Devizes
Wiltshire
SN10 5UL

Drove Farm Vets Ltd
252 Croft Road, Swindon,
Wiltshire SN1 4RW
Company No. 09524562
Tel: 01793 501499
Fax: 01793 495357
office@drovefarmvets.co.uk
www.drovefarmvets.co.uk

5th April 2023

Re: Planning Application for Additional Residential Dwelling at Home Farm.

To Whom It May Concern,

I am writing in support of my clients, RJ Goss & Son, proposed planning application for an additional residential dwelling at Home Farm.

RJ Goss & Son run approximately 225-250 head of cattle at Home Farm; a farm business which buys, rears and sells both beef and dairy cattle, including calving Dairy Heifers. As such the presence of a skilled responsible person to tend to the livestock and to maintain a high standard of animal husbandry and welfare is essential 24 hours a day, 365 days a year.

The dwelling being proposed is to ensure a smooth transition of the business succession from father to son, as Mr Nick Goss approaches retirement, however understandably wishes to continue residing in the current house at Home Farm. I understand that the proposed location of the new dwelling for Mr Robert Goss is adjacent to the spring/summer calving paddock, which would provide for excellent supervision of the pre-calving heifer group during the grazing period.

I consider it essential to the ongoing husbandry, health and welfare of the cattle at Home Farm that a skilled, responsible person should be resident on site 24 hours a day, and as such I fully support the proposal for an additional residential dwelling at the property which will ensure that this is possible.

Yours Faithful

Chris Price BVSc DBR Cert AVP(Cattle) MRCVS

Advanced Practitioner in Bovine Reproduction
Advanced Practitioner in Cattle Health and Production

Director – Drove Farm Vets Ltd

Branch Surgeries:

ABBEY MEADS	Telephone: 01793 728728
MARLBOROUGH	Telephone: 01672 512043
MOREDON	Telephone: 01793 614461
STRATTON	Telephone: 01793 821821
TAW HILL	Telephone: 01793 725514
ROYAL WOOTTON BASSETT	Telephone: 01793 852466

Directors:
K L Brodie
C R Price
J J Veenland
L Gaskarth
D J Rawlinson