

FARMLINK EDUCATION LIMITED

(A company limited by guarantee)

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 AUGUST 2023**



**Company registration number: 5994599
Registered charity number: 1120308**

FARMLINK EDUCATION LIMITED

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

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FARMLINK EDUCATION LIMITED

Trustees Annual Report for the year ended 31st August 2023

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 August 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Our Purposes and Activities

The Charity's objects are to advance the education of school children in the subjects of farming, food production, biodiversity, the rural economy and the study of the environment and ecology generally.

In the year the charity aimed to further its objectives by undertaking a programme of school visits through the FarmLink educational programme. The visits are delivered by our partner farms.

This enables schools to deliver the areas of the national curriculum relating to farming, food production, biodiversity, the rural economy and the study of the environment and ecology through a series of visits.

Achievements and performance

This has been a period in which the charity adopted a new strategy. We moved towards having numerous smaller host farms delivering the FarmLink Programme, we were very successful in recruiting new farms to get involved in the charity a total of six farms becoming part of FarmLink. The bulk of the farms are located in Somerset. Interest from Farms in Devon and Cornwall is there but it was felt that we that we needed to limit the number of new farms to make ensure the growth was properly managed. As a result of the influx of farms we have decided to employ a Devon County Coordinator to organise out activities in Devon. This role will be starting at the start of the next financial period. If his role is a success, it will be copied in Cornwall.

The financial sustainability of the charity continues to be our main concern. With this in mind we have decided to increase the charges to the School with a four-year aim of becoming sustainable.

During this period we have engaged with fundraiser who has raised funds for works to be carried out in the Kitchen to make it more usable throughout the course of the year. Cathy Bedford will also be assisting in raising funds to enable us to move towards our sustainable position in four years' time.

FARMLINK EDUCATION LIMITED

Trustees Annual Report for the year ended 31st August 2023 cont.

Public Benefit

The Trustees have paid due regard to the Charity Commission guidance on public benefit in deciding what activities the Charity should undertake and confirm all the Charity's activities are undertaken to further charitable purposes for public benefit.

Financial Review

At 31 August 2023 the Charity had net assets of £59,903, of which £nil were restricted funds.

The Charity's main sources of funding in the period were:

- donations, totalling £47,000, from partner farms;
- donation in kind from Packington Farm of a seconded member of staff;
- restricted donation of £10,000 from Bridgewater Agricultural Society; and
- unrestricted donations of £10,000 from Yeovil Agricultural Society, £8,100 from the Nisbet Trust, £5,000 from The Spielman Trust, £5,000 from the Nineveh Charitable Trust, £5,000 from New Quadrant Partners and £5,000 from The Bristol Port Company.

The Trustees are confident the Charity is financially secure to deliver its programme of activities for 2023/24.

Investment policy

As reserves are currently at a relatively low level, all funds are currently held in a bank current account. The Trustees are investigating investing any surplus funds in an instant access deposit account in a UK bank that provides a reasonable rate of interest.

Reserves policy & Going Concern

The Charity's reserves policy is to hold £100,000 in liquid unrestricted funds (free reserves) which represents approximately 8.6 months total expenditure at 2022/23 annual levels. This would enable the Charity time to seek alternative funding if its current sources of funding ceased. At 31 August 2023, the liquid unrestricted reserves were £59,683, which represents 5.1 months of expenditure.

The Trustees have a reasonable expectation the charity has adequate resources to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the annual report and accounts.

FARMLINK EDUCATION LIMITED

Trustees Annual Report for the year ended 31st August 2023 cont.

Plans for Future Periods

With the Host Farm strategy starting to be successful it has become clear that the workload for the county coordinator is increasing and that there is a requirement for a coordinator in Devon or Cornwall. This would enable the more time to be spent in the engaging with the schools in all counties.

It is also clear that to move towards sustainability the charge for the school to engage with Farmlink must be increased. This will be staged over several years moving towards sustainability within the next five years.

Reference and Administrative Information

Name & Charity Number:

Farmlink Education Limited:

Registered Charity No: 1120308

Company No: 5994599

Registered Office:

Our Offices 4
Yeowood Farm
Iwood
Wrington
Somerset
BS40 5NU

Trustees:

Mr John Alvis MBE
Sir David Wills Bt
Mrs Mary James MBE
Mr Brian Kirkup
Mr Mark Pooley
Mrs Jeanette Read
Mr Nick Green
Mr Tom Coles
Mr Richard Cooksley

Solicitors:

Burges Salmon
Narrow Quay House
Narrow Quay
Bristol
BS1 4AH

Bankers:

Nat West Bank
Wells Branch
7 High Street
Wells
Somerset
BA5 2AD

Independent Examiner:

Mr M J Maneely FCCA

FARMLINK EDUCATION LIMITED

Trustees Annual Report for the year ended 31st August 2023 cont.

Structure, Governance and Management

Governing Document

The organisation is a charitable company limited by guarantee. The company was established under a Memorandum and Articles of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. The company was incorporated on 10 November 2006, and commenced its activities on 1 April 2007. The company was registered as a charity on 27 July 2007.

Recruitment and Appointment of the Trustees

The directors of the company are also charity trustees for the purposes of charity law.

The Trustees regularly review the skills and experience base of its board to reflect the needs of the organisation. Induction is seen as a key element in retaining and supporting Trustees.

Trustee Induction and Training

New Trustees are given clear advice and support in relation to their obligations. All relevant documentation is made available including details of its resourcing, the current financial position as set out in the latest set of accounts and information about future plans and the strategic development of the Charity.

Day to day management

The trustees have delegated the day to day management of the Charity to the Chief Executive, Tim Ledbury. The Chief Executive reports formally to the Trustees at the quarterly Trustees' meetings and as required between Trustees meetings.

Key Personnel

| | |
|-------------|-----------------|
| Tim Ledbury | Chief Executive |
|-------------|-----------------|

Risk Management

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Trustees Annual Report for the year ended 31st August 2023 cont.

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Farmlink Education Limited for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing the financial statements, the trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgements and estimates that are reasonable and prudent;
- d) state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to 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 the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In accordance with company law, as the charity's Trustees, we certify that:

- So far as we are aware, there is no relevant audit information of which the charity's Independent Examiner is unaware; and
- As the Trustees of the charity we have taken all steps that ought to have been taken in order to make ourselves aware of any relevant audit information and to establish that the charity's Independent Examiner is aware of that information.

MARK POOLEY

Signed on behalf of the Trustees: (Mark Pooley)

Date: 06/03/2024

FARMLINK EDUCATION LIMITED**STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 AUGUST 2023**

| | Note | Unrestricted Funds £ | Restricted Funds £ | Total Year 2023 £ | Total Year 2022 £ |
|--|------|----------------------------|--------------------------|----------------------------|----------------------------|
| INCOME AND EXPENDITURE | | | | | |
| Income from: | | | | | |
| Donations and legacies | 2 | 123,763 | 10,000 | 133,763 | 95,706 |
| Other income | | 100 | - | 100 | - |
| | | <hr/> | <hr/> | <hr/> | <hr/> |
| TOTAL INCOME | | 123,863 | 10,000 | 133,863 | 95,706 |
| | | <hr/> | <hr/> | <hr/> | <hr/> |
| Expenditure on: | | | | | |
| Costs of raising funds | | 3,500 | - | 3,500 | - |
| Charitable activities: | | | | | |
| Farm visits | 3 | 126,133 | 10,000 | 136,133 | 112,542 |
| | | <hr/> | <hr/> | <hr/> | <hr/> |
| TOTAL EXPENDITURE | | 129,633 | 10,000 | 139,633 | 112,542 |
| | | <hr/> | <hr/> | <hr/> | <hr/> |
| Net income/(expenditure) for the year | | (5,770) | - | (5,770) | (16,836) |
| | | <hr/> | <hr/> | <hr/> | <hr/> |
| Transfers | | - | - | - | - |
| | | <hr/> | <hr/> | <hr/> | <hr/> |
| Net movement in funds for the year | | (5,770) | - | (5,770) | (16,836) |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | 65,673 | - | 65,673 | 82,509 |
| | | <hr/> | <hr/> | <hr/> | <hr/> |
| Total funds carried forward | | 59,903 | - | 59,903 | 65,673 |
| | | <hr/> | <hr/> | <hr/> | <hr/> |

The notes on pages 10 to 15 form part of these accounts.

FARMLINK EDUCATION LIMITED**BALANCE SHEET**
AS AT 31 AUGUST 2023

| | | 2023 | 2022 |
|---|-------|---------|---------|
| Company number: 5994599 | | | |
| | Notes | £ | £ |
| FIXED ASSETS | | | |
| Tangible fixed assets | 7 | 220 | 893 |
| CURRENT ASSETS | | | |
| Debtors | 8 | - | 1,256 |
| Cash at bank and in hand | | 61,952 | 68,378 |
| | | <hr/> | <hr/> |
| | | 61,952 | 69,634 |
| CREDITORS: Amounts falling due within one year | 9 | (2,269) | (4,854) |
| | | <hr/> | <hr/> |
| NET CURRENT ASSETS | | 59,683 | 64,780 |
| | | <hr/> | <hr/> |
| NET ASSETS | | 59,903 | 65,673 |
| | | <hr/> | <hr/> |
| THE FUNDS OF THE CHARITY: | | | |
| Restricted funds | | - | - |
| Unrestricted funds | 10 | 59,903 | 65,673 |
| | | <hr/> | <hr/> |
| TOTAL CHARITY FUNDS | | 59,903 | 65,673 |
| | | <hr/> | <hr/> |

The Trustees are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The Trustees acknowledge their responsibilities for:

(i) ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and

(ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

FARMLINK EDUCATION LIMITED

BALANCE SHEET (continued)
AS AT 31 AUGUST 2023

Company number: 5994599

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

These financial statements were approved by the directors and authorised for issue on 06/03/2024, and are signed on their behalf by:

MARK POOLEY

MARK POOLEY

TRUSTEE

06/03/2024

Date

The notes on pages 10 to 15 form part of these accounts.

FARMLINK EDUCATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31 AUGUST 2023**

1. ACCOUNTING POLICIES

a) Basis of preparation

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Farmlink Education Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. At the date of transition, no material restatements were required.

c) Preparation of the accounts on a going concern basis

The trustees are of the opinion that there are no material uncertainties about the charity's ability to continue as a going concern.

d) Income

Donations and grants are credited to the Statement of Financial Activities in the year in which they are receivable and are allocated to the appropriate fund.

Donations in kind of services, including the secondment of staff, are accounted for as income at an estimate of the value to the charity of the services received. An equal amount is accounted for the services in expenditure.

Investment income is included when receivable.

e) Expenditure and irrecoverable VAT

Resources expended are recognised in the period in which they are incurred. They include attributable VAT which cannot be recovered. They are allocated to the particular activity to which they relate.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. As the charity has only one activity, all costs are allocated against the charitable activity.

FARMLINK EDUCATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31 AUGUST 2023 (continued)**

1. ACCOUNTING POLICIES (continued)

f) Tangible fixed assets

Tangible fixed assets are capitalised at cost and depreciated over their useful economic lives on a straight line basis as follows.

Equipment – 4 years

Classroom – 7 years

g) Fund accounting

Funds held by the charity are:

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

Restricted funds – these are funds that 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.

Designated funds – these are unrestricted general funds that have been earmarked by the trustees to be used for specific purposes in accordance within the charitable objects

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

2. DONATIONS AND LEGACIES

| | Year 2023 £ | Year 2022 £ |
|----------------------------------|----------------------------|----------------------------|
| <u>Unrestricted</u> | | |
| Donations from Partner Farms | 47,000 | 35,500 |
| Spielman Charitable Trust | 5,000 | 5,000 |
| Dartington Cattle Breeders Trust | 2,000 | 7,500 |
| Nisbet Trust | 8,100 | - |
| The Nelson Trust | - | 5,000 |
| Bristol Airport | - | 5,000 |
| Nineveh Charitable Trust | 5,000 | - |
| The Bristol Port Company | 5,000 | - |
| Yeovil Agricultural Society | 10,000 | - |
| New Quadrant Partners | 5,000 | - |
| The Pixiella Trust | 1,500 | - |
| Other Donations less than £1,000 | 7,771 | 4,314 |
| <i>Gifts in kind</i> | | |
| Packington Farm – Seconded staff | 26,612 | 26,612 |
| Accountancy fees | 780 | 780 |
| | <hr/> | <hr/> |
| | 123,763 | 89,706 |
| | <hr/> | <hr/> |

FARMLINK EDUCATION LIMITED**NOTES TO THE FINANCIAL STATEMENTS**
FOR THE YEAR ENDED 31 AUGUST 2023 (continued)

| 2. DONATIONS AND LEGACIES (continued) | Year 2023 £ | Year 2022 £ |
|--|-------------------|-------------------|
| <u>Restricted</u> | | |
| Bridgwater Agricultural Society (delivery in Somerset) | 10,000 | 6,000 |
| | <hr/> | <hr/> |
| | 10,000 | 6,000 |
| | <hr/> | <hr/> |
| TOTAL | 133,763 | 95,706 |
| | <hr/> | <hr/> |

| 3. EXPENDITURE ON CHARITABLE ACTIVITIES | Year 2023 £ | Year 2022 £ |
|--|-------------------|-------------------|
| <u>Charitable activities – Farm visits</u> | | |
| Staff costs | 100,020 | 86,168 |
| Delivery of farm visits | 14,008 | 8,714 |
| Subsidising bus costs of schools | 2,100 | 550 |
| Office and administration costs | 12,890 | 11,463 |
| Expenses delivering kitchen classroom services | 2,205 | 865 |
| Depreciation | 673 | 827 |
| Accountancy fees | 3,457 | 3,175 |
| Independent examiner's fees | 780 | 780 |
| | <hr/> | <hr/> |
| TOTAL | 136,133 | 112,542 |
| | <hr/> | <hr/> |

Expenditure includes restricted staff costs of £nil (2022 - £nil). All other expenditure was unrestricted expenditure.

| 4. NET INCOME/(EXPENDITURE) FOR THE YEAR | | |
|--|-------------------|-------------------|
| This is stated after charging: | Year 2023 £ | Year 2022 £ |
| Depreciation | 673 | 827 |
| Independent examination | 780 | 780 |
| | <hr/> | <hr/> |

FARMLINK EDUCATION LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023 (continued)

5. EMPLOYEES AND STAFF COSTS

Staff costs were as follows:

| | Year 2023 | Year 2022 |
|---------------------------|----------------------|----------------------|
| | £ | £ |
| Employed staff | 48,145 | 39,389 |
| Seconded staff | 26,612 | 26,612 |
| Self-employed consultants | 25,263 | 20,167 |
| | <hr/> | <hr/> |
| | 100,020 | 86,168 |
| | <hr/> | <hr/> |

No employee earned £60,000 p.a. or more.

The average number of employees during the period was:

| | Year 2023 | Year 2022 |
|----------------|----------------------|----------------------|
| | No | No |
| Farm visits | 2 | 2 |
| Administration | 2 | 2 |
| | <hr/> | <hr/> |

The key management personnel of the charity comprise the Trustees and the Chief Executive. The total employee benefits of the key management personnel of the charity were £25,263 (2022: £20,167).

6. TRUSTEES' REMUNERATION AND RELATED PARTY TRANSACTIONS

The charity Trustees were not paid or received any other benefits from employment with the charity in the year (2022: £nil), neither were they reimbursed expenses during the year (2022: £nil). No charity Trustee received payment for professional or other services supplied to the charity (2022: £nil).

There were no related party transactions during the year.

FARMLINK EDUCATION LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023 (continued)

7. TANGIBLE FIXED ASSETS

| | Equipment £ | Classroom £ | Total £ |
|---|----------------|----------------|------------|
| COST | | | |
| As at 1 September 2022 & 31 August 2023 | 39,085 | 24,164 | 63,249 |
| | _____ | _____ | _____ |
| DEPRECIATION | | | |
| As at 1 September 2022 | 38,192 | 24,164 | 62,356 |
| Charge for the year | 673 | - | 673 |
| | _____ | _____ | _____ |
| At 31 August 2023 | 38,865 | 24,164 | 63,029 |
| | _____ | _____ | _____ |
| NET BOOK VALUE AT 31 AUGUST 2023 | 220 | - | 220 |
| | ===== | ===== | ===== |
| NET BOOK VALUE AT 31 AUGUST 2022 | 893 | - | 893 |
| | ===== | ===== | ===== |

| | | |
|---------------|-----------|-----------|
| 8. DEBTORS | 2023 £ | 2022 £ |
| Other debtors | - | 1,255 |
| | _____ | _____ |
| | - | 1,255 |
| | ===== | ===== |

| | | |
|-----------------|-----------|-----------|
| 9. CREDITORS | 2023 £ | 2022 £ |
| Accruals | 1,968 | 1,710 |
| Other creditors | 301 | 3,144 |
| | _____ | _____ |
| | 2,269 | 4,854 |
| | ===== | ===== |

FARMLINK EDUCATION LIMITED**NOTES TO THE FINANCIAL STATEMENTS**
FOR THE YEAR ENDED 31 AUGUST 2023 (continued)

10. RESTRICTED FUNDS

| | Balance 1 Sept 2022 £ | Income £ | Expenditure £ | Transfers £ | Balance 31 Aug 2023 £ |
|---------------|--------------------------------|-------------|------------------|----------------|--------------------------------|
| Delivery fund | - | 10,000 | (10,000) | - | - |
| | _____ | _____ | _____ | _____ | _____ |

11. UNRESTRICTED FUNDS

| | Balance 1 Sept 2022 £ | Income £ | Expenditure £ | Transfers £ | Balance 31 Aug 2023 £ |
|---------------|--------------------------------|-------------|------------------|----------------|--------------------------------|
| General Funds | 65,673 | 123,863 | (129,633) | - | 59,903 |
| | _____ | _____ | _____ | _____ | _____ |

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | Tangible Fixed Assets £ | Cash at Bank & in Hand £ | Other Net Current Assets £ | Total £ |
|---------------|----------------------------------|-----------------------------------|-------------------------------------|------------|
| General Funds | 220 | 61,952 | (2,269) | 59,903 |
| | _____ | _____ | _____ | _____ |
| | 220 | 61,952 | (2,269) | 59,903 |
| | _____ | _____ | _____ | _____ |

FARMLINK EDUCATION LIMITED

Independent examiner's report to the trustees of Farmlink Education Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Signed: MATTHEW MANEELY

Name: Mr M J Maneely FCCA

Address: 11 Windsor Court, Victoria Terrace, Clifton, Bristol, BS8 4LJ

Date: 29/06/2024