

WWOOF (WORLD WIDE OPPORTUNITIES ON ORGANIC FARMS)

England & Wales · Charity number 1126220

Details

Status Registered

Legal form Charitable company

Company number [02852470](#)

Registered 2008-10-08

Register [View on the Charity Commission register](#)

Contact

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Activities

Objects: To advance the education of the public in the principles of sustainable living, including but not limited to organic farming and growing, by facilitating immersive experiences between practitioners and those seeking to learn.

Activities: Our mission is to educate and inspire in the principles of sustainable living - especially of organic farming and growing - by facilitating immersive experiences between practitioners and those seeking to learn.

Classification

- **How:** Provides Services
- **What:** Education/training
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE NATIONAL
- Northern Ireland
- Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£144,580	£123,073	-	-
2024-03-31	£163,294	£124,890	-	-
2023-03-31	£118,078	£92,102	-	-
2022-03-31	£121,263	£79,627	-	-
2021-03-31	£111,492	£98,074	-	-

Trustees

Name	Role	Appointed
Anthony Chalcraft	Chair	2013-10-13
Carmen Jasmine Ho		2025-01-06
Joanna Thomas		2025-03-01
Mx Corinna Birkin		2025-02-04
Susan Jane Moores		2024-05-16

WWOOF (WORLD WIDE OPPORTUNITIES ON ORGANIC FARMS)

England & Wales - Charity number 1126220

Accounts

COMPANY NUMBER: 02852470 (Limited by Guarantee)

CHARITY NUMBER: 1126220 in England and Wales
SC045524 in Scotland

WWOOF
(WORLD WIDE OPPORTUNITIES ON ORGANIC FARMS)

Annual Report and Accounts for the year ended
31 March 2025

WWOOF (WORLD WIDE OPPORTUNITIES ON ORGANIC FARMS)

Annual Report and Financial Statements for the year ended 31 March 2025

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Trustees' Report

Introduction

The reporting year (April 2024 to March 2025) was one of transition and fresh impetus for WWOOF UK. It was also a year in which we further strengthened our financial position. Transition primarily resulted from significant personnel changes. During the year we recruited four new trustees and appointed a new Chief Executive/Coordinator. Further detail on these changes is provided in *Trustee Team* and *Staff Team* (below).

Fresh impetus arose largely from these appointments, which enabled a thorough reappraisal of WWOOF's strategic direction and the development of new ways of making decisions and driving change. Coupled with a strong financial foundation, this has given trustees renewed confidence in WWOOF UK's future.

Finance

Financially, 2024/25 was another satisfactory year, with WWOOF UK recording a surplus of £21,507. This was substantially less than the £38,404 surplus recorded in the previous year, due mainly to a decrease in membership income. The surplus would have been lower still had it not been for reduced salary costs in the first half of the year when a post was vacant.

Overall incoming resources were £144,580, a decrease of 11.5% on 2023/24 (£163,294). Charitable Activities (Membership) income at £136,551 was down 12.9%. However, direct comparison exaggerates the extent of the decline. In 2023/24, £10,612 of insurance payments were included as income (with matching expenditure). As the scheme was discontinued, there was no insurance income in 2024/25. Excluding this, the decline in Charitable Activities income was only 6.5%.

Income breakdown:

- Charitable Activities (Membership): 94.4% (£136,551)
- Investments: 4.1% (£5,966, up 34.0% year on year)
- Donations and legacies: 1.4% (£2,063)

The significant increase in investment income included £2,320 interest on a £50,000 annual bond with the Charity Bank. Trustees remain committed to safeguarding WWOOF UK's substantial reserves through prudent and ethically-based investment. No new legacies were received, and no restricted income was recorded.

Operating expenditure for the year was £123,073, slightly (1.5%) lower than in 2023/24, partly due to a reduction in IT hosting costs. Direct comparison is complicated by two factors: (1) there was no insurance expenditure in 2024/25, and (2) staff costs increased significantly in the second half of the year when the staff team returned to full strength.

- Staff Costs: £75,880 (61.7% of expenditure, up 8.3% year on year)

- General Expenses: £25,815 (21% of expenditure, up 33.3%)
- IT Hosting: £20,234 (16.4% of expenditure, down 30.3%)

IT Hosting is the fee paid to FoWO for use of the Common Web Platform (CWP). The fee is linked to membership income, so part of the decrease reflects lower membership numbers.

Staff salaries were increased by 8.9% from April 2024, based on the September 2023 Retail Price Index (RPI), in line with WWOOF UK's policy of benchmarking salary increases to RPI as a responsible and ethical employer.

At year-end, WWOOF UK carried forward £266,274 in Total Funds (of which £259,716 were unrestricted and £6,558 restricted). This was an 8.8% increase on 2023/24. With staffing now at full capacity, inflation still relatively high, and membership fees unlikely to rise again soon, trustees anticipate little further growth in Total Funds in the coming years.

Trustees are aware that unrestricted funds of £259,716 represent a very substantial reserve for a charity of WWOOF UK's size. Deciding how best to utilise these funds is a high priority and will be considered carefully as part of our refreshed strategy.

Membership

Between April 2024 and March 2025, 5,018 memberships were started or renewed, confirming the strong appeal of WWOOFing in the UK. Most were WWOOFer memberships (4,549), giving a ratio of almost 10 WWOOFers per host—somewhat higher than the historical norm.

It is important to note that most WWOOFer memberships are new (with renewals estimated at less than 10%), whereas the bulk of host memberships are renewals.

Overall sign-ups were slightly lower than the previous year (-8.5%), but membership remains robust. The largest decline was in UK-based WWOOFers (-13.7%), underlining the need to refresh communications to reach domestic audiences as well as international ones. With our mission rooted in public education about sustainable living and organic farming, ensuring our message is clear, engaging, and inspiring is vital.

Spring remained the busiest period for sign-ups, with May the strongest month (601 registrations, including 63 host memberships).

Membership prices were unchanged, following the 25% increase implemented during 2023. Our priority is to build on our existing strong membership base, focusing on host recruitment and UK WWOOFers where promotional activity can have the greatest impact.

Promotional Activity

WWOOF UK's main communication channels during the year were social media (Instagram, Facebook, YouTube, Twitter), the website, and the monthly newsletter (eight editions).

- Social media: over 9,000 combined followers on Instagram and Facebook.

- Website: 180,000 unique visitors and four million page views. Visitors came from a wide range of countries, showing continued international interest.
- Newsletter: 21,000 subscribers, with an average open rate of 43.9% and click-through rate of 7%. Topics included host stories, sustainability tips, and community updates.

Trustee Team

Two trustees, David Beaton and Ruth Bergan, formally resigned at the start of the year. To retain quorum, long-time supporter Amrit Sachar and former director Susan Moores joined trustee Tony Chalcraft shortly after.

Recognising the weakness of such a small board, trustees launched recruitment for new members, notifying all WWOOF UK members. Thirteen expressions of interest were received, though several withdrew due to time commitments. Four candidates—Cori Birkin, Carolina Chagas da Silva, Carmen Ho and Jo Thomas—were elected at the AGM in December. Having stepped in on an interim basis, Amrit Sachar also stood down, and trustees thank her for her valuable support.

WWOOF UK now has six trustees, the largest number in many years. Four bring significant new expertise and fresh ideas.

With the support of the new Coordinator, trustee recruitment and onboarding processes have been strengthened. We remain open to new applications to reach our prescribed number of eight trustees and to ensure good succession planning.

Staff Team

At the start of the year, WWOOF UK was supported by its dedicated part-time staff:

- **Scarlett Penn** – Chief Executive/Coordinator
- **Taryn Field** – Host Contact
- **Mike Hammer** – Social Media Liaison
- **Justine Hall** – Finance Administrator (contractual basis)

A major change was Scarlett Penn's transition, after 17 years as Coordinator, into the new role of Communications Lead. Trustees undertook a major recruitment process to appoint her successor. After over 100 applicants and a rigorous interview process, Harriet Knight was appointed Chief Executive/Coordinator in October.

Trustees are deeply grateful for Scarlett's long service and for the support she gave during this transition. We are also delighted to welcome Harriet, who has already brought fresh ideas and energy, supporting trustees in reappraising WWOOF UK's strategic direction.

Strategy

With a new Coordinator and trustee team in place, reviewing WWOOF's strategic plan (developed in 2023) became a top priority in the second half of the year. Ahead of a Strategy Meeting in March 2025, the newly formed *Strategy Working Group* undertook a review.

The Group concluded that the 2023 strategy lacked inspiration and effective execution. Specific shortcomings noted were:

- minimal organisational development during the year
- the absence of an Annual Operating Plan in 2024
- the removal of controversial views that limited its ambition
- limited stakeholder engagement before adoption

It was clear the strategy needed to be bolder, more inspiring, and more practical. At the March meeting trustees set the foundations for a refreshed five-year plan to ensure WWOOF UK stays relevant, resilient, and true to its mission.

Key decisions included:

- creating and implementing an Annual Operating Plan with SMART goals, reviewed each year
- developing a new visual strategy supported by a more detailed internal document
- shortening and clarifying the vision statement
- positioning WWOOF UK as the *go-to place* for learning about sustainable, low-impact living
- ensuring our work reaches a more diverse range of people
- strengthening systems for monitoring progress, measuring impact, and managing risks

Looking ahead, our focus in 2025/26 will be finalising the new five-year strategy, rolling out the first Annual Operating Plan, and embedding these new processes so that every decision is strategic, inclusive, and forward-looking.

New Working Groups

To strengthen decision-making and make best use of skills across trustees and staff, a new structure of working groups was introduced. Four groups, each focusing on a core area of work, were established:

- **Comms Working Group** – Shapes how WWOOF UK communicates with members, hosts and the wider public, ensuring our message is clear, consistent, and inspiring.

- **Safeguarding Working Group** – Oversees safeguarding policies, training and procedures to maintain the highest standards of safety and inclusion.
- **Strategy Working Group** – Guides long-term direction, sets priorities, and ensures alignment with our charitable aims.
- **Systems Working Group** – Strengthens operations by improving tools, processes, and technology, helping staff work more efficiently.

This new structure ensures trustees' diverse expertise is put to best use, staff are strongly supported, and decision-making is well-informed and impactful.

Safeguarding and Complaints

WWOOF UK's safeguarding policy was revised in the previous year and approved by trustees, in line with Charity Commission guidance requiring review at least every three years. To further strengthen safeguarding, a dedicated Safeguarding Working Group was established. No significant safeguarding issues arose during 2024/25.

Complaints handling remained the responsibility of the Chief Executive/Coordinator, with Harriet Knight assuming this responsibility following her induction. As before, a trustee was available to support in handling serious complaints; this was required on one occasion. Oversight of complaints policy now sits with the Safeguarding Working Group.

National Minimum Wage Legislation

At the end of the previous year, trustees became aware of changes to National Minimum Wage (NMW) legislation, effective from 1 April 2024, that could affect WWOOFing. The removal of the "family member exemption" meant that live-in arrangements, such as au pairs, were no longer automatically exempt, raising the question of whether WWOOFers might fall under NMW rules.

Specialist legal advice suggested that, as configured, WWOOFing *could* be considered subject to the revised legislation. To minimise risk, host and WWOOFer subscriptions were temporarily suspended in April.

Trustees explored possible exemptions under "Volunteers" or "Voluntary Workers" given WWOOF UK's charitable status. Meanwhile, MPs contacted by members expressed the view that WWOOFing was unaffected and that the changes were not intended to apply to it.

After careful consideration, trustees decided the best course was to resume subscriptions and to re-emphasise WWOOFing's purpose as an educational and inspirational activity. Hosts were emailed, the website was updated, and WWOOF UK's mission statement was clarified.

Our Charitable Objects were amended to:

"To advance the education of the public in the principles of sustainable living, including but not limited to organic farming and growing, by facilitating immersive experiences between practitioners and those seeking to learn."

Trustees remain vigilant but, as no related issues arose during 2024/25, we are reassured that reasonable steps have been taken to ensure compliance.

International

Since Brexit, border controls for EU/EEA nationals have remained a potential concern. In 2024/25 very few reports were received of overseas WWOOFers experiencing entry difficulties, and fewer than in previous years. Trustees continue to monitor the issue but, given the low incidence, have not pursued further action.

Scarlett Penn, having stepped down as Coordinator in October, continued to lead on international matters and served as a trustee of the Federation of WWOOF Organisations (FoWO).

During the year, longstanding tensions between FoWO and WWOOF Ireland over Northern Ireland hosts came to a head. WWOOF Ireland argued that FoWO's boundary-based membership model conflicted with the 1998 Good Friday Agreement. Unable to resolve the issue, WWOOF Ireland chose to leave FoWO.

As a result, the situation regarding host listings in Northern Ireland remains unresolved. WWOOF UK trustees remain committed to a solution but believe policy must be led by FoWO.

Trustees also reviewed WWOOF UK's reliance on FoWO's *Common Web Platform (CWP)* and governance structures. This dependency was recognised as a significant risk and formally added to our Risk Register.

Meetings

Trustees held monthly online meetings with the Chief Executive/Coordinator to ensure close collaboration and timely decision-making. Staff also met regularly online to coordinate day-to-day work.

A highlight of the year was a two-day in-person gathering in spring. This provided valuable opportunities for team building, strategic discussions, and "blue-sky thinking" about WWOOF UK's future. The energy from this meeting has already begun shaping priorities.

The AGM was held in London, with around 15 members attending. Severe weather limited travel, so to encourage wider participation, future AGMs will be held online.

As a member-led organisation, connection and inclusion remain central. Alongside the AGM, we will explore new ways to engage members, both online and in person, to strengthen our community and ensure members help shape WWOOF UK's future.

Outlook and future plans

Finally, it should be noted that at time of writing WWOOF UK is undergoing a staffing restructure which, despite not taking place in the 24-25 reporting year, is a significant enough future change to warrant mention in this year's report.

With a new Chief Executive/Coordinator, an experienced staff team, new trustees, and strong finances, WWOOF UK can look ahead with optimism. Much remains to be done, particularly

finalising our refreshed strategy. Significant organisational changes are expected in the coming years, in terms of structure, ways of working, and priorities.

We are acutely aware of the wider context in which WWOOFing takes place. Food security, health and wellbeing, evolving farming systems, social justice, and access to land and resources are all critical issues. Political and societal trends—including potential hostility to the green agenda—must also be considered. Above all looms the urgent challenge of climate change, threatening agriculture and ecosystems alike. As one trustee noted, the world is “on fire”; our work must reflect this reality in all plans, policies, and activities.

Company Information

WWOOF (WORLD WIDE OPPORTUNITIES ON ORGANIC FARMS)

COMPANY INFORMATION

31st March 2025

INCORPORATED	England on 10 September 1993
COMPANY NUMBER	02852470 (Limited by Guarantee)
CHARITY NUMBER	1126220 in England and Wales SC045524 in Scotland
DIRECTORS	Tony Chalcraft Susan Moores (appointed May 2024) Carolina Chagas da Silva (appointed January 2025) Carmen Ho (appointed January 2025) Cori Birkin (appointed February 2025) Jo Thomas (appointed March 2025) Amrit Sachar (appointed April 2024, resigned April 2025) David Beaton (resigned April 2024) Andrea Chandler (resigned April 2024) Ruth Bergan (resigned May 2024)
COMPANY SECRETARY	Tony Chalcraft Ruth Bergan (resigned May 2024)
REGISTERED OFFICE	61 Bridge Street, Kington, Herefordshire, HR5 3DJ
BANKERS	The Co-operative Bank Plc, P.O. Box 250, Skelmersdale, WN8 6WT.
INDEPENDENT EXAMINER	Salman Maqbool (FCA), Adam Accounting Services Ltd, Gloucester House, 399 Silbury Boulevard, Milton Keynes MK9 2AH

Objectives and Activities

WWOOF (World Wide Opportunities on Organic Farms) commonly known as 'WWOOF' was established in 1971. It operates as a charity in the not-for-profit sector and is an independent organisation. Staff work remotely and part time across the week, with Thursdays as the common working day.

Objectives

The objectives of WWOOF (World Wide Opportunities on Organic Farms) are to educate and inspire in the principles of sustainable living - especially of organic farming and growing - by facilitating immersive experiences between practitioners and those seeking to learn.

In order to help more people learn about and experience these low-impact ways of living, WWOOF needs to facilitate more people getting out onto the land, and recruit new hosts to enable this to happen. We welcome visitors from all around the world but are particularly keen to attract more from the UK, as they are then learning about the seasons, climates, crops and soils of their own land.

WWOOF regularly reinforces the basis of the experience by way of comprehensive information on the website, reminders on social media and by being as clear as possible on instructions to new members. We also continue to raise our visibility by collaborating with other appropriate organisations and attending global and regional WWOOF conferences.

The trustees are aware of guidance issued by the Charity Commission on public benefit.

Financial Review

The Statement of Financial Activities shows a net surplus of £21,507 relating to funds for 2024/25.

Unrestricted funds carried forward at 31 March 2025 are £259,716.

We are therefore confident we have sufficient reserves carried forward in excess of our reserve requirements.

Reserves Policy

The Board of Trustees has examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be 65% of last year's actual expenditure. The reserves are needed to meet the working capital requirements of the charity and the Board of Trustees are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding.

Structure, Governance and Management

Governing Document

WWOOF (World Wide Opportunities on Organic Farms) is a charitable company limited by guarantee, established originally in 1971 and then incorporated as a company limited by guarantee in 1993. The company was established under a Memorandum of Association, which sets out the objects and powers of the charitable company and is governed by its Articles of Association. The company has had two changes of name and the latest change was registered by Companies House on 9 October 2001. WWOOF was entered in the Scottish Charity Register on 27 March 2015. Members support the aims of the organisation and are invited to the Annual General Meeting. Members elect the Trustees who are also Company Directors. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Recruitment and Appointment of Trustees

The directors of the company are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association, the members at the AGM can accept the retirement of those directors who wish to retire and can elect persons to be directors to fill the vacancies arising.

The focus of the organisation's work is to enable members of the public to gain experience of organic farming and gardening by visiting our host farms. The directors seek to ensure that our members' needs are appropriately considered through the range of experience amongst the directors. To enhance the potential pool of directors, the charity continually seeks to identify potential new trustees relevant to the nature of the work.

Experience of being an active WWOOFer or host is well represented amongst the directors.

Trustee Induction and Training

New Trustees are invited to attend at least two Council meetings (see below) and, if interested, are encouraged to join the Council by becoming a Trustee. After their recruitment, trustees undergo a thorough onboarding process in their first six months of appointment.

Risk Management

The Trustees receive regular financial reports from the member of staff responsible for financial management.

Hosts are strongly encouraged to carry out their own risk assessment of each visiting WWOOFer. Guidance on preparing these is given on the website.

Organisational structure

WWOOF has a Council which meets at least three times a year and is responsible for the strategic direction and policy of the charity. The Council consists of the trustees and the WWOOF UK Coordinator and the meetings often include other members of staff and observers. Additionally, Trustees meet virtually, usually on a monthly basis, in between Council meetings.

Day-to-day responsibility for the provision of the services rests with the staff team, overseen by the Coordinator. They ensure the charity delivers the services specified in the Operational, Development and Strategic Plans. They have responsibility for the day-to-day operational management of the service, individual supervision of the staff team and ensuring that the team continues to develop their skills and working practices in line with good practice. This is monitored through regular supervision with one trustee and reports to each Council meeting.

Related parties

There were no related party transactions, other than those detailed in note 17, reimbursement of incurred expenses.

Examination of the Accounts

As the charity's income was under £250,000 the Trustees dispensed with an audit of the financial statements and instructed that they be independently examined.

This report has been prepared in accordance with the special provision of Part 15 of the Companies Act 2006 relating to small companies.

Independent examiner's report to the trustees of World Wide Opportunities on Organic Farms

Report to the trustees/ members of	WWOOF (World Wide Opportunities on Organic Farms)
On accounts for the year ended	31 March 2025
Charity number	1126220 England and Wales SC0445524 (Scotland)
Set out on pages	15-29 I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.
Responsibilities and basis of report	As the 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 Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the Company are not required by charity or company law to be audited and have chosen instead to have an independent examination.
	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 the Company's accounts carried out under section 44 (1) (c) of the 2005 Act and section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.
Independent Examiner's Statement	Since the Company is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of The Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

	I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect: 1. accounting records were not kept as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulations; or 2. the accounts do not accord with those records with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; 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	Salman Maqbool
Name	Salman Maqbool
Registered Body	ICAEW
Relevant professional qualification	FCA
Address	Gloucester House, 399 Silbury Boulevard, Milton Keynes MK9 2AH
Date	20/10/2025

Statements of Financial Activities (SoFA) - year ended 31 March 2025

		Unrestricted funds	Restricted income funds	Total this year 2025	Total last year 2024
Incoming resources		£	£	£	£
Voluntary income: donations and legacies	note 3	2,063	0	2,063	2,668
Investments	note 4	5,966	0	5,966	3,935
Charitable activities	note 5	136,551	0	136,551	156,691
Total incoming resources		144,580	0	144,580	163,294
Resources expended					
Charitable activities	note 6	123,073		123,073	124,890
Total resources expended		123,073		123,073	124,890
Net movement in funds		21,507		21,507	38,404
Reconciliation of funds					
Total funds brought forward 1.4.24		238,209	6,558	244,767	206,363
Total funds carried forward 31.3.25		259,716	6,558	266,274	244,767

The charity has no other recognised gains or losses other than those included in the accounts.

The Roy and Irma Cook restricted income fund referred to in the main report is made up of £5,500 (2024: £5,500) for the benefit of future users, £390 (2024: £390) relates to Christiane Schmidt Grant, and £500 relates to the Rosanna Pearson Trust donation (2024: £500).

Balance Sheet as at 31 March 2024

		2025		2024
		£		£
Fixed assets	note 12	94		286
Current assets				
Debtors and payments in advance	note 13	16,462		14,012
Cash at bank and in hand		253,806		238,864
TOTAL CURRENT ASSETS		270,268		252,876
Creditors: amounts falling due within one year	note 14	4,088		8,395
NET CURRENT ASSETS		266,180		244,481
NET ASSETS		266,274		244,767
FUNDS OF THE CHARITY				
Restricted income funds	note 15	6,558		6,558
Unrestricted funds		259,716		238,209
TOTAL FUNDS		266,274		244,767

Trustees' responsibilities

The company was entitled to exemption from audit in accordance with section 477 of the Companies Act 2006 relating to small companies.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP. The trustees declare that they have approved the trustees' report (including director's report) above.

Signed on behalf of all the charity's trustees/directors



ANTHONY CHALCRAFT
SECRETARY
20th October 2025

Notes to the Financial Statements for the year ended 31 March 2025

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as summarised below. They have been applied consistently throughout the year and in the preceding year.

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in the year end accounts. There were no changes made as a result of adopting FRS 102 in the accounts prepared.

Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are spent according to the terms specified by the donor.

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Support costs

The charity has incurred expenditure on support costs.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Income from membership subscriptions

Membership subscriptions which give a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Redundancy cost

The charity made no redundancy payments during the reporting period.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

Foreign currencies

Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the operating result.

Tangible fixed assets for use by charity

Fixed assets (excluding investments) are stated at cost less accumulated depreciation.

Depreciation is provided at rates calculated to write off the cost of each asset over its estimated useful life.

Office Equipment	33.33% reducing balance
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Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Reconciliation with previous generally accepted accounting practice

During the preparation of this set of accounts consideration was made to reflect changes in GAAP to funds as determined under FRS 102. It was identified as stated in the Accounting Policy section above, no material changes were needed to be made.

2 Legal Status

The company is limited by guarantee and therefore has no share capital. In the event of the company being wound up and the liabilities and winding up expenses being in excess of assets, the liability of each member is limited to £1.

3 Donations and Legacies

	Unrestricted Funds	Restricted Funds	Total funds	Prior Year
	£	£	£	£
Donations and gifts	2,063	0	2,063	2,668
TOTAL	2,063	0	2,063	2,668

4 Investment income

Investment income arises from interest bearing deposit accounts.

5 Income from charitable activities (2024 figures revised)

	Unrestricted funds	Restricted income funds	Total	Prior Year
	2025	2025	2025	2024
	£	£	£	£
Income from members' subscriptions	120,136	0	120,136	128,544
Income from host subscriptions	16,415	0	16,415	17,535
Income from Insurance	0	0	0	10,612
Total	136,551	0	136,551	156,691

Note: 2024 figures were £29,374 for host subscriptions, £116,705 for members' subscriptions. Proportions have been revised as above, representing a truer picture of WWOOF UK's income streams.

6 Resources expended on charitable activities

		Unrestricted funds	Restricted funds	Total funds	Restated Prior year funds
		2025	2025	2025	2024
		£	£	£	£
Governance costs	Note 7	1,144	0	1,144	1,144
Staff costs	Note 8, 9	75,880	0	75,880	69,558
General expenses		25,815	0	25,815	17,209
IT - Hosting from FoWo		20,234	0	20,234	26,367
Insurance		0	0	0	10,612
Total		123,073	0	123,073	124,890

7 Governance Costs

	2025	2024
	£	£
Governance: Independent Examiners Fees	1,144	1,144
TOTAL	1,144	1,144

8 Staff Costs

		2025	2024
		£	£
Gross wages		72,683	67,427
Social security (Employer national insurance)		659	0
Pension costs (defined contribution pension plan)	note 9	2,538	2,131
Total staff costs		75,880	69,558

No employee had emoluments in excess of £60,000 (2023/24 nil). The charity trustees were not paid or received any other benefits from employment with WWOOF in the year or in 2024. No charity Trustee received payment for professional services supplied to the charity (2023/24 nil).

9 Defined Contribution pension scheme

In 2024/25 a defined contribution for £2,538 (2023/24: £2,131) was recognised in SOFA as an expense.

The defined contribution was allocated 100% against unrestricted funds.

10 Average head count in the year

The average monthly number of full time equivalent employees (including casual and part time staff) during the year was as follows:

	2025	2024
Co-ordinator	1	1
Fundraising / PR / Outreach	1	1
Administration	1	1
Total	3	3

11 Corporation Tax

WWOOF is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Tangible fixed assets

		Fixtures and Machinery
Cost		£
At 31 March 2024		1,644
Additions		0
At 31 March 2025		1,644
Depreciation		
At 31 March 2024		1,358
Charge for year		192
At 31 March 2025		1,550
Net book value		
At 31 March 2024		286
At 31 March 2025		94

13 Debtors and prepayments

	2025	2024
	£	£
Prepayments and accrued income	16,462	14,012
TOTAL	16,462	14,012

14 Creditors and accruals

	2025	2024
	£	£
Accruals	1,028	894
Other creditors	3,060	7,501
TOTAL	4,088	2,983

15 Charity funds

*** Key: R - restricted income funds, including special trusts, of the charity; U - unrestricted funds**

Fund names	Type R or UR	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Gains/Losses	Fund balances carried forward
			£	£	£	£	£	£
Christiane Schmidt Bursary	R	Charitable activity	390	0	0	0	0	390
Roy and Irma Cook Fund	R	Donations	5,000	0	0	0	0	5,000
Rosanna Pearson Trust	R	Donations	500	0	0	0	0	500
General donations	R	Donations	668	0	0	0	0	668
Lesley Gorsky legacy	UR	Donations	42,001	0	0	0	0	42,001
WWOOF UK	UR	Charitable activity	177,175	136,551	123,073	0	0	190,653
WWOOF UK	UR	Donations	9,203	2,063	0	0	0	11,266
WWOOF UK	UR	Investments	7,570	5,966	0	0	0	13,536
WWOOF UK	UR	Non-trading income	1,998	0	0	0	0	1,998
General	UR	Other trading activities	263	0	0	0	0	263
Other funds (balancing figure)	N/A	N/A	0	0	0	0	0	0
Total funds as per balance sheet			244,767	144,580	123,073	-	-	266,274

16 Transactions with trustees and related parties

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

17 Trustees' Expenses

Type of expenses reimbursed	2025	2024
	£	£
Travel	745	179
TOTAL	745	179

WWOOF (WORLD WIDE OPPORTUNITIES ON ORGANIC FARMS)

England & Wales - Charity number 1126220

Accounts

COMPANY NUMBER: 02852470 (Limited by Guarantee)

CHARITY NUMBER: 1126220 in England and Wales
SC045524 in Scotland

WWOOF
(WORLD WIDE OPPORTUNITIES ON ORGANIC FARMS)

Annual Report and Accounts for the year ended
31 March 2024

WWOOF (WORLD WIDE OPPORTUNITIES ON ORGANIC FARMS)

Annual Report and Financial Statements for the year ended 31 March 2024

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Trustees' Report

Introduction

The reporting year (April 2023 to March 2024) was one of challenge for WWOOF UK. The difficulties faced were not financial. Indeed, as the Accounts show, the financial position continued to strengthen. One area of challenge was organisational, arising from changes to the trustee and staffing teams. Another was legislative, arising from a revision to National Minimum Wage Legislation. Dealing with these issues absorbed much time and energy. Although there was limited impact on WWOOF UK's day-to-day operation, activity at a strategic and policy level was, by necessity, often more reactive than proactive.

Finance

Financially 2023/24 was a very satisfactory year with WWOOF UK recording a surplus of income over expenditure of £38,404.

The main factor responsible for this was a significant increase in income. Overall (unrestricted fund) income of £152,682 was 29% up on 2022/23. This was primarily due to substantial growth of income from Charitable Activities (Memberships). At £146,079 this was 57% higher than for 2022/23. In part the growth of membership income was the result of the decision implemented from the start of June to increase fees. However, this accounted for less than half the increase. A larger proportion resulted from growth in membership subscriptions (for further detail see Membership below). Other income was less than in 2022/23. At £2,668 income from legacies and donations was substantially down, largely due to the receipt of the final instalment of a substantial legacy in the previous reporting year. However, it is worth noting that until recently income from legacies and donations was negligible. Reflecting the increase in interest rates, investment income of £3,395 was substantially up on 2022/23. Trustees were aware that WWOOF UK's substantial financial reserve should be safeguarded by prudent and ethically based investment. Accordingly a one year bond of £50,000 was taken out with the Charity Bank early in the reporting year.

Operating expenditure for the year was £114,278. This was 24% higher than in 2022/23. A factor in this increase was the uplift of staff salaries from April by 12.6% (as an employer striving to be responsible and ethical WWOOF UK normally increases salaries by RPI as recorded the previous September). Total staff costs were however £6,828 less than in 2022/23 at £69,558. This was mainly because a member of staff resigned during the year and was not replaced due to other staffing issues. Other expenditure was substantially higher than in 2022/23, especially IT Hosting for FoWO. This cost is primarily the fee paid by WWOOF UK to the international body FoWO (Federation of WWOOF Organisations) to provide our web platform (the Common Web Platform (CWP) shared with other national

WWOOF organisations). WWOOF UK's fee is based on Membership income so in part, the increase can be attributed to the growth of member subscriptions. However, further work is required to disaggregate expenditure under this heading, and General Expenses which was also considerably higher than in 2022/23, for this and future reporting years.

At the close of the year WWOOF UK carried forward £244,767 of which £238,209 were unrestricted funds and £6,558 restricted funds. This is £38,404 (nearly 19%) more than at the end of the 2022/23 financial year. Trustees are very aware that this is a substantial sum for a charity the size of WWOOF UK. Determining how to utilise these accumulated funds is a high priority for trustees.

Membership

As noted above membership income was 57% higher than in 2022/23. Some of the increase was the result of revised subscription rates introduced from the beginning of June. These were raised by up to 25%: from £20 to £25 for individual WWOOFer members; £30 to £35 for joint WWOOFer members; and £30 to £35 for hosts. Trustees decided a rise in rates was necessary because of inflationary pressures on operating costs over 2022/23. It was also felt, given the buoyancy of recruitment, that there'd be little negative impact on membership numbers. A further factor was analysis indicating WWOOF UK's membership rates were at or slightly below the norm for most comparable national WWOOF organisations.

With membership fees increasing by a maximum of 25% but not implemented until two months into the reporting year, at least half of the growth in income can be attributed to increased recruitment. Host income for the year was 18% higher and WWOOFer income 73% higher than in 2022/23. The growth in WWOOFer membership generally appears to have been consistent across domestic (UK based) and overseas (non-UK based WWOOFers).

Strategy

A strategy workshop attended by all trustees and staff and facilitated by an external consultant had taken place at the end of the 2022/23 reporting year. A document summarising the workshop with suggestions for areas of strategic focus was discussed at length by trustees and the Coordinator in April. As there was a lack of consensus a working group of trustees was set up tasked with producing a revised version. This was agreed and adopted in the summer and consideration given to taking it forward, including aligning with an annual operating plan. Due to staff and trustee resignations (see further below) and the emergence of other significant issues, little further substantive progress was made during the operating year. As a result, and in view of the changes to the trustee and staff team that have subsequently occurred, revisiting WWOOF UK's strategy is a high priority.

Trustee Team

WWOOF started the year with an established trustee team, David Beaton (Chair), Ruth Bergan (Secretary), Tony Chalcraft (Treasurer), Andrea Chandler and Matthew Pumphrey. Matthew resigned in October and David stood down as Chair in December. Andrea was unable to attend meetings from the late winter and did not continue as a trustee. With David and Ruth also indicating they no longer wished to remain as trustees (both resigned after the close of the operating year) it was necessary to urgently co-opt trustees to ensure WWOOF UK could continue to function in accordance with its Memorandum and Articles of Association. Amrit Sachar, a long term friend of WWOOF UK, was co-opted as a trustee in March 2024. Susan Moores, a previous WWOOF trustee, was also subsequently co-opted. This provided the necessary quorum of three trustees for Board meetings. Tony Chalcraft continued as Treasurer with the Chair and Secretary roles rotated as necessary. These changes ensured WWOOF UK was able to function as normal at Board level throughout the operating year and into 2024/25.

During the reporting year there had been some concerns regarding the functioning of the Board. To address some issues, mainly relating to the effectiveness of strategic decision making, research was undertaken. This led to a reaffirmation that WWOOF UK should follow a 'cabinet' model of operation with individual trustees taking responsibility for specific roles and policy areas. Key responsibility areas were agreed to be Chair, Secretary, Treasurer and Safeguarding. It was also agreed that trustees should have to seek re-election after a number of years of service (number of years yet to be defined) and that the 'Sociocratic' method of decision making should be adopted on a trial basis. Many of these proposals had had to be scaled back during the challenges of 23/24 with trying to establish a functioning Board and address multiple unforeseen challenges.

Staff Team

The major change to the Staff Team during the year was the unexpected resignation of Alice Law from the Promo, Outreach and Marketing role in the summer of 2023. The sudden loss of this three day a week role and the circumstances of the resignation was a concern for both trustees and staff. The repercussions also created some tensions in the relationship between the Co-ordinator Scarlett Penn and trustees. These were to some extent resolved with trustees recording a vote of confidence in Scarlett. However, Scarlett did indicate she wished to explore options for moving to a different role within the organisation and proposed an outward facing, 'ambassadorial' post to trustees in October. To take this forward an options paper was drawn up by the Chair and discussed at an extraordinary trustee meeting in November. At this it was agreed to undertake both a review of the staff structure and to allow Scarlett to trial working in an outward focussed promotional role alongside her Co-ordinator responsibilities. It was further agreed, should the trial be considered

successful, that Scarlett would then assume the new role permanently and the Co-ordinator position be advertised. In the event the resignation of trustees that soon followed and the emergence of the National Minimum Wage issue (see below) meant neither the staffing review nor the trial of a new role could be pursued. An update on the situation with regard to the Co-ordinator role is provided in the Outlook section of this report.

Other staff roles continued with only minor changes. These included Scarlett, as Co-ordinator, reducing her working days to three weekly from three and a half early in the year and Mike Hammer moving to two days weekly rather than one and a half as Social Media Liaison and Newsletter Editor. Following agreement with Justine Hall her responsibilities were revised to concentrate on finance with the number of hours worked changed to no more than 25 per month from July. Taryn Field continued at three days per week with responsibility for Hosts, Membership and IT. With a previous deficit of one and a half days per week in staffing and the delay in filling the Promo, Outreach and Marketing post there was considerable pressure on other members of the Staff Team. Trustees are especially grateful for the support and dedication of staff in maintaining a normal level of service during this difficult time.

National Minimum Wage Legislation

Late in the reporting year trustees became aware of changes to National Minimum Wage legislation to take effect from the 1st of April 2024 that had a potential impact on WWOOFing. The crux of the issue was an amendment to the legislation, apparently intended to safeguard groups such as live-in au-pairs, removing the 'family member exemption'. This had allowed anyone residing with a host, whether as a worker or volunteer, to be exempt from receiving the National Minimum Wage. After consideration trustees sought specialist legal advice. The opinion received was that as configured and presented WWOOFing could be considered to be subject to the revised legislation. In response, to minimise the risk of being considered in breach, host and WWOOFer recruitment and renewal subscriptions were suspended.

In assessing the implications of the revised legislation trustees considered a number of options. These included whether WWOOFers could be defined as 'Volunteers' or 'Voluntary Workers', both categories that, in certain circumstances and because of WWOOF UK's charitable status, could allow National Minimum Wage exemption. To further consider the issue an online meeting open to all hosts for information and consultation was held on the 4th April. Additionally, advice was taken through the Federation of WWOOF Organisations (FoWO) on responses of other national WWOOF organisations faced with similar legislation. Trustees also became aware that no impact assessment had been made regarding the

revised legislation and that a number of senior MPs, through correspondence with WWOOF members as constituents, had expressed the view that WWOOFing was unaffected. After assessing all the information available, and with the understanding the revised legislation was not intended to affect activities such as WWOOFing, trustees decided that the best course of action was to re-open subscriptions and re-emphasise the purpose and nature of WWOOFing to all members, especially hosts. To achieve this all hosts were emailed, the website amended and WWOOF UK's mission statement clarified to highlight that WWOOFing was primarily inspirational and educative, connecting those wanting to experience organic agriculture and growing with practitioners able to offer an immersive experience. Processes to re-emphasise the purpose of WWOOFing have continued into the current operating year. Trustees remain aware that potential issues could remain but believe reasonable measures have been taken to ensure that as currently presented and operated WWOOFing should not be considered to be impacted by revised National Minimum Wage legislation

International

Since Brexit UK border control issues have become more significant for WWOOF UK with the loss of free movement into the UK for EU/EEA nationals. During the year there were a few reports of WWOOFers having difficulties entering the UK, but no significant increase in overall numbers. Indeed, there seems to have been fewer problems in previous years. Although trustees continued to consider how to respond to this issue progress was limited, partly due to a lack of certainty as to how to proceed and where to obtain appropriate advice, but also because of the need to prioritise other pressing issues. However, trustees did agree to some revisions to the advice on entering the UK provided on WWOOF UK's web platform.

Co-ordinator Scarlett Penn continues as a trustee of FoWO. As a Co-ordinator and WWOOF UK representative Scarlett attended the biennial FoWO international meeting in Canada. Scarlett provided a very full and helpful report on the meeting for trustees.

During the year it became apparent that WWOOF Ireland was not content with the existing arrangements, agreed on an informal basis and in force for a number of years, regarding the registration of Northern Ireland hosts with WWOOF UK and WWOOF Ireland. In particular, WWOOF Ireland trustees felt that the 'Good Friday' political agreement, negotiated by the UK and Irish governments in 1998, was in conflict with FoWO's policy of setting up national WWOOF organisations and memberships on the basis of recognised international boundaries. As such the dispute was largely one between FoWO and WWOOF Ireland rather than one between WWOOF UK and WWOOF Ireland. Scarlett as Co-ordinator led on this issue and consulted trustees for advice. At the time of writing the issue is ongoing. WWOOF UK's position remains that this is largely a matter for FoWO to resolve. There are no financial

issues for WWOOF UK as the number of Northern Irish hosts is about 2% of the total. However, trustees do take the view that as UK legislation applies in Northern Ireland it is important that all Northern Irish hosts, even if wishing to register with WWOOF Ireland, must also register with WWOOF UK. This is so WWOOF UK can communicate any legislative and other UK based changes that might impact Northern Irish hosts.

Meetings

Trustees continue to meet regularly with Scarlet Penn as Coordinator also in attendance. Monthly meetings are held online. Two in person meetings were held in the year. The Staff Team also meets regularly online.

The AGM was held in Bristol in October attended by about 30 members.

Safeguarding, Insurance and Complaints

WWOOF UK's safeguarding policy was revisited during the year and approved by trustees. The revision was undertaken in accordance with Charity Commission guidance that revision be undertaken at least every three years. Thanks are due to ex-trustee David Beaton for leading on this task. Safeguarding and 'Sexual and Gender Based Violence' training was provided during the year. No significant safeguarding issues were recorded during the year. WWOOF UK agreed to join the FoWO insurance scheme for WWOOFers from June. The Co-ordinator continued to deal with complaints supported on occasion as necessary by trustees. There were no complaints which required the consideration of all trustees during the year.

Outlook

As reported above, the future of the Co-ordinator role was unresolved as of March 2024. By way of update, following further discussions Scarlett Penn decided during the summer to step down from the Co-ordinator position she has held for 17 years. Scarlett is not leaving WWOOF UK but moving to a new role assuming responsibility for promotion and related tasks. Trustees, current and past, are indebted to Scarlett for steering WWOOF through many storms, not least those that threatened to engulf the organisation in the last year. Scarlett's commitment, passion and loyalty to WWOOF is unquestionable and we are fortunate that she will continue to work with the organisation.

Scarlett's replacement as Co-ordinator is Harriet Knight who was appointed in October 2024. Harriet is currently working alongside Scarlett and will take on the role in full from January 2025.

In addition to appointing a new Co-ordinator we have also undertaken the recruitment of new trustees. A number of potential trustees have been attending meetings since summer 2024 and four will be standing for election as full trustees at the 2024 AGM.

With a new Co-ordinator, an extremely capable and experienced staff team, new trustees and a strong financial position WWOOF UK can look ahead with optimism. There remains much to be done, especially clarifying our future priorities by revisiting and updating our strategic plan. There also remain issues to resolve, as highlighted in this report.

In looking ahead we need to look at the wider context in which we operate. There are a huge range of issues that impact on WWOOFing and are of interest to our members, hosts and WWOOFers alike. It is impossible to list them all but food quality and security, health and well-being, evolving farming and growing systems, social justice and access to land and resources are some of the most pertinent. Above all these looms catastrophic climate change and the threat it poses to farming and growing and the wider ecosystem. It is how WWOOF UK interacts with this, and so many other issues, that are likely to feature as it develops and grows over the next few years.

Company Information

WWOOF (WORLD WIDE OPPORTUNITIES ON ORGANIC FARMS)

COMPANY INFORMATION

31st March 2024

INCORPORATED	England on 10 September 1993
COMPANY NUMBER	02852470 (Limited by Guarantee)
CHARITY NUMBER	1126220 in England and Wales SC045524 in Scotland
DIRECTORS	Tony Chalcraft David Beaton (resigned April 2024) Matthew Pumphrey (resigned October 2023) Andrea Chandler (resigned April 2024) Ruth Bergan (resigned May 2024) Amrit Sachar (appointed April 2024) Susan Moores (appointed May 2024)
COMPANY SECRETARY	Tony Chalcraft Ruth Bergan (resigned May 2024)
REGISTERED OFFICE	61 Bridge Street, Kington, Herefordshire, HR5 3DJ
BANKERS	The Co-operative Bank Plc, P.O. Box 250, Skelmersdale, WN8 6WT.
INDEPENDENT EXAMINER	Salman Maqbool (FCA), Adam Accounting Services Ltd, Gloucester House, 399 Silbury Boulevard, Milton Keynes MK9 2AH

Objectives and Activities

WWOOF (World Wide Opportunities on Organic Farms) commonly known as 'WWOOF' was established in 1971. It operates as a charity in the not-for-profit sector and is an independent organisation. Staff work remotely and part time across the week, with Thursdays as the common working day.

Objectives

The objectives of WWOOF (World Wide Opportunities on Organic Farms) are to advance the education of the public in the principles of sustainable living and especially of organic farming and gardening by facilitating immersive learning experiences between practitioners and visitors seeking to learn.

In order to help more people learn about and experience these low-impact ways of living, WWOOF needs to facilitate more people getting out onto the land, and recruit new hosts to enable this to happen. We welcome visitors from all around the world but are particularly keen to attract more from the UK, as they are then learning about the seasons, climates, crops and soils of their own land.

WWOOF regularly reinforces the basis of the experience by way of comprehensive information on the website, reminders on social media and by being as clear as possible on instructions to new members. We also continue to raise our visibility by collaborating with other appropriate organisations and attending global and regional WWOOF conferences.

The trustees are aware of guidance issued by the Charity Commission on public benefit.

Financial Review

The Statement of Financial Activities shows a net surplus of £38,404 relating to funds for 2023/24.

Unrestricted funds carried forward at 31 March 2024 are £38,404.

We are therefore confident we have sufficient reserves carried forward in excess of our reserve requirements.

Reserves Policy

The Board of Trustees has examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be 65% of last year's actual expenditure. The reserves are needed to meet the working capital requirements of the charity and the Board of Trustees are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding.

Structure, Governance and Management

Governing Document

WWOOF (World Wide Opportunities on Organic Farms) is a charitable company limited by guarantee, established originally in 1971 and then incorporated as a company limited by guarantee in 1993. The company was established under a Memorandum of Association, which sets out the objects and powers of the charitable company and is governed by its Articles of Association. The company has had two changes of name and the latest change was registered by Companies House on 9 October 2001. WWOOF was entered in the Scottish Charity Register on 27 March 2015. Members support the aims of the organisation and are invited to the Annual General Meeting. Members elect the Trustees who are also Company Directors. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Recruitment and Appointment of Trustees

The directors of the company are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association, the members at the AGM can accept the retirement of those directors who wish to retire and can elect persons to be directors to fill the vacancies arising.

The focus of the organisation's work is to enable members of the public to gain experience of organic farming and gardening by visiting our host farms. The directors seek to ensure that our members' needs are appropriately considered through the range of experience amongst the directors. To enhance the potential pool of directors, the charity continually seeks to identify potential new trustees relevant to the nature of the work.

Experience of being an active WWOOFer or host is well represented amongst the directors.

Trustee Induction and Training

New Trustees are invited to attend one or more Council meetings (see below) and, if interested, are encouraged to join the Council by becoming a Trustee.

Risk Management

The Trustees receive regular financial reports from the member of staff responsible for financial management. A formal risk assessment was scheduled to be carried out by trustees in advance of the start of the financial year in February/March 2020, but the impact of COVID-19 meant this was not completed until July/August. The assessment indicated that the majority of the charity's activities presented an acceptable risk. Where this was not the

case, means of managing the risk were identified and implemented. All procedures are periodically reviewed to ensure they continue to meet the needs of the charity.

Hosts are strongly encouraged to carry out their own risk assessment of each visiting volunteer. Guidance on preparing these is given on the website.

Organisational structure

WWOOF has a Council which meets three times a year and is responsible for the strategic direction and policy of the charity. The Council consists of the trustees and Scarlett Penn (WWOOF UK Co-ordinator / Chief Executive) and the meetings often include other members of staff and observers. Additionally, Trustees meet virtually, usually on a monthly basis, in between Council meetings.

Day-to-day responsibility for the provision of the services rests with the staff team, overseen by Co-ordinator / Chief Executive Scarlett Penn. She ensures the charity delivers the services specified in the Operational, Development and Strategic Plans. She has responsibility for the day-to-day operational management of the service, individual supervision of the staff team and ensuring that the team continues to develop their skills and working practices in line with good practice. This is monitored through regular supervision with one trustee and reports to each Council meeting.

Related parties

There were no related party transactions.

Examination of the Accounts

As the charity's income was under £250,000 the Trustees dispensed with an audit of the financial statements and instructed that they be independently examined.

This report has been prepared in accordance with the special provision of Part 15 of the Companies Act 2006 relating to small companies.

Independent examiner's report to the trustees of World Wide Opportunities on Organic Farms

Report to the trustees/ members of	WWOOF (World Wide Opportunities on Organic Farms)
On accounts for the year ended	31 March 2024
Charity number	1126220 England and Wales SC0445524 (Scotland)
Set out on pages	17 - 29 I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.
Responsibilities and basis of report	As the 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 Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the Company are not required by charity or company law to be audited and have chosen instead to have an independent examination.
	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 the Company's accounts carried out under section 44 (1) (c) of the 2005 Act and section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.
Independent Examiner's Statement	Since the Company is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of The Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

	I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect: 1. accounting records were not kept as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulations; or 2. the accounts do not accord with those records with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; 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	Salman Maqbool
Name	Salman Maqbool
Registered Body	ICAEW
Relevant professional qualification	FCA
Address	Gloucester House, 399 Silbury Boulevard, Milton Keynes, MK9 2AH
Date	7th December 2024

Statements of Financial Activities (SoFA) - year ended 31 March 2024

		Unrestricted funds	Restricted income funds	Total this year	Total last year
Incoming resources		£	£	£	£
Voluntary income: donations and legacies	note 3	2,668	0	2,668	19,863
Investments	note 4	3,935	0	3,935	1,179
Charitable activities	note 5	146,079	10,612	156,691	97,036
Total incoming resources		152,682	10,612	163,294	118,078
Resources expended					
Charitable activities	note 6	114,278	10,612	124,890	92,102
Total resources expended		114,278	10,612	124,890	92,102
Net movement in funds		38,404	0	38,404	25,976
Reconciliation of funds					
Total funds brought forward 1.4.23		199,805	6,558	206,363	180,387
Total funds carried forward 31.3.24		238,209	6,558	244,767	206,363

The charity has no other recognised gains or losses other than those included in the accounts.

The Roy and Irma Cook restricted income fund referred to in the main report is made up of £5,500 (2023: £5,500) for the benefit of future users, £390 (2023: £390) relates to Christiane Schmidt Grant, and £500 relates to the Rosanna Pearson Trust donation (2023: £500).

Balance Sheet as at 31 March 2024

		2024		2023
		£		£
Fixed assets	note 12	286		163
Current assets				
Debtors and payments in advance	note 13	14,012		475
Cash at bank and in hand		238,864		208,708
TOTAL CURRENT ASSETS		252,876		209,183
Creditors: amounts falling due within one year	note 14	8,395		2,983
NET CURRENT ASSETS		244,481		206,200
NET ASSETS		244,767		206,363
FUNDS OF THE CHARITY				
Restricted income funds	note 15	6,558		6,558
Unrestricted funds		238,209		199,805
TOTAL FUNDS		244,767		206,363

Trustees' responsibilities

The company was entitled to exemption from audit in accordance with section 477 of the Companies Act 2006 relating to small companies.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP. The trustees declare that they have approved the trustees' report (including director's report) above.

Signed on behalf of all the charity's trustees/directors



ANTHONY CHALCRAFT
SECRETARY
7th December 2024

Notes to the Financial Statements for the year ended 31 March 2024

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as summarised below. They have been applied consistently throughout the year and in the preceding year.

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in the year end accounts. There were no changes made as a result of adopting FRS 102 in the accounts prepared.

Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are spent according to the terms specified by the donor.

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Support costs

The charity has incurred expenditure on support costs.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Income from membership subscriptions

Membership subscriptions which give a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Redundancy cost

The charity made no redundancy payments during the reporting period.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

Foreign currencies

Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the operating result.

Tangible fixed assets for use by charity

Fixed assets (excluding investments) are stated at cost less accumulated depreciation.

Depreciation is provided at rates calculated to write off the cost of each asset over its estimated useful life.

Office Equipment	33.33% reducing balance
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Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Reconciliation with previous generally accepted accounting practice

During the preparation of this set of accounts consideration was made to reflect changes in GAAP to funds as determined under FRS 102. It was identified as stated in the Accounting Policy section above, no material changes were needed to be made.

2 Legal Status

The company is limited by guarantee and therefore has no share capital. In the event of the company being wound up and the liabilities and winding up expenses being in excess of assets, the liability of each member is limited to £1.

3 Donations and Legacies

	Unrestricted Funds	Restricted Funds	Total funds	Prior Year
	£	£	£	£
Donations and gifts	2,668	-	2,668	2,862
Legacies	-	-	-	17,001
TOTAL	2,668	-	2,668	19,863

4 Investment income

Investment income arises from interest bearing deposit accounts.

5 Income from charitable activities

	Unrestricted funds	Restricted income funds	Total	Prior Year
	2024	2024	2024	2023
	£	£	£	£
Income from members' subscriptions	116,705	0	116,705	82,911
Income from host subscriptions	29,374	0	29,374	14,125
Income from Insurance	0	10,612	10,612	0
Total	146,079	10,612	156,691	97,036

6 Resources expended on charitable activities

		Unrestricted funds	Restricted funds	Total funds	Prior year funds
		2024	2024	2024	2023
		£	£	£	£
Governance costs	Note 7	1,144	0	1,144	1,053
Staff costs	Note 8, 9	69,558	0	69,558	76,386
General expenses		17,209	0	17,209	8,663
IT - Hosting from FoWo		26,367	0	26,367	6,000
Insurance		0	10,612	10,612	0
Total		114,278	10,612	124,890	92,102

7 Governance Costs

	2024	2023
	£	£
Governance: Independent Examiners Fees	1,144	1,053
TOTAL	1,144	1,053

8 Staff Costs

		2024	2023
		£	£
Gross wages		67,427	74,673
Pension costs (defined contribution pension plan)	note 9	2,131	1,713
Total staff costs		69,558	76,386

No employee had emoluments in excess of £60,000 (2022/23 nil). The charity trustees were not paid or received any other benefits from employment with WWOOF in the year or in 2023. No charity Trustee received payment for professional services supplied to the charity (2022/23 nil)

9 Defined Contribution pension scheme

In 2024 a defined contribution for £2,131 (2022/23: £1,713.40) was recognised in SOFA as an expense.

The defined contribution was allocated 100% against unrestricted funds.

10 Average head count in the year

The average monthly number of full time equivalent employees (including casual and part time staff) during the year was as follows:

	2024	2023
Co-ordinator	1	1
Fundraising / PR / Outreach	1	1
Administration	1	1
Total	3	3

11 Corporation Tax

WWOOF is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Tangible fixed assets

		Fixtures and Machinery
Cost		£
At 31 March 2023		1,233
Additions		411
At 31 March 2024		1,644
Depreciation		
At 31 March 2023		1,070
Charge for year		288
At 31 March 2024		1,358
Net book value		
At 31 March 2023		163
At 31 March 2024		286

13 Debtors and prepayments

	2024	2023
	£	£
Prepayments and accrued income	14,012	474
TOTAL	14,012	474

14 Creditors and accruals

	2024	2023
	£	£
Accruals	894	870
Other creditors	7501	2,113
TOTAL	8395	2,983

15 Charity funds

*** Key: R - restricted income funds, including special trusts, of the charity; U - unrestricted funds**

Fund names	Type R or UR	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Gains/Losses	Fund balances carried forward
			£	£	£	£	£	£
Christiane Schmidt Bursary	R	Charitable activity	390	0	0	0	0	390
Roy and Irma Cook Fund	R	Donations	5000	0	0	0	0	5000
Rosanna Pearson Trust	R	Donations	500	0	0	0	0	500
General donations	R	Donations	668	0	0	0	0	668
Lesley Gorsky legacy	UR	Donations	42,001	0	0	0	0	42,001
WWOOF UK	UR	Charitable activity	145,374	146,079	114,278	0	0	177,175
WWOOF UK	UR	Donations	6,535	2,668	0	0	0	9,203
WWOOF UK	UR	Investments	3,635	3,935	0	0	0	7,570
WWOOF UK	UR	Non-trading income	1,998	0	0	0	0	1,998
General	UR	Other trading activities	263	0	0	0	0	263
Other funds (balancing figure)	N/A	N/A	0	0	0	0	0	0
Total funds as per balance sheet			206,363	152,682	114,278	-	-	244,767

16 Transactions with trustees and related parties

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

17 Trustees' Expenses

Type of expenses reimbursed	2024	2023
	£	£
Telephone	0	11
Travel	179	212
TOTAL	179	223

WWOOF (WORLD WIDE OPPORTUNITIES ON ORGANIC FARMS)

England & Wales - Charity number 1126220

Accounts

COMPANY NUMBER: 02852470 (Limited by Guarantee)

CHARITY NUMBER: 1126220 in England and Wales
SC045524 in Scotland

WWOOF
(WORLD WIDE OPPORTUNITIES ON ORGANIC FARMS)

Annual Report and Accounts for the year ended
31 March 2023

WWOOF (WORLD WIDE OPPORTUNITIES ON ORGANIC FARMS)

Annual Report and Financial Statements for the year ended 31 March 2023

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Trustees' Report

Introduction

This reporting year (April 2022 to March 2023) saw the world return to a kind of normality post Covid, but it presented WWOOF UK with a number of challenges. Significant changes in the board of trustees and the staff team meant there many new faces, and with remote working many had never met in person. Getting to know each other was a high priority at the meeting in Birmingham and the Redfield Community at Winslow. Brexit has seen a reduction in EU-based WWOOFers as a proportion of the whole, and a worrying number of WWOOFers have been turned away at the border (see below). The continuing war in Ukraine and its effect on inflation has affected our members and the choice they make.

However, the year had many positive features. Although not growing as fast as the previous year, there has been a steady increase in membership, particularly WWOOFers. The development of a strategy to take WWOOF forward over the next five years has been a significant step in the management of the organisation. Finally, we are in a very strong financial position with sufficient funds to pursue our strategic aims.

Trustee Team

There were a number of changes to the Trustee Team during the year. One trustee resigned and three new trustees were recruited. In addition there were changes to the offices held by existing trustees.

WWOOF UK started the reporting year with just three full trustees, Tony Chalcraft, Alice Law and Matthew Pumphrey. (This is the minimum number to form a quorum.) In July David Beaton, who had resigned as a trustee a year previously for personal reasons, indicated he was now able to rejoin the Board. Also in the summer, Ruth Bergan and Andrea Chandler, who had been attending meetings and supporting existing trustees with a view to joining the Board, agreed to become full trustees. All three, David Beaton, Ruth Bergan and Andrea Chandler were therefore formally elected at the November AGM. At the end of the calendar year WWOOF UK had therefore doubled the number of trustees to six, only two below the maximum number prescribed in its Articles of Association and the highest number for several years.

However, in January Alice Law, expressed an interest in the staff role of Promo, Outreach and Marketing made vacant by the unexpected resignation of the postholder (see further Staff Report). Given the complexities of a trustee moving to a staff position, trustees agreed Alice needed to resign her trustee role before making an application. In accordance with its published guidance, we also consulted the Charity Commission on how to proceed. Advised that an open recruitment process was necessary the role was therefore advertised externally in line with normal WWOOF UK recruitment procedures. Following shortlisting and interview by a panel, including an external member given that Alice was known to two other members of the selection team, Alice was appointed to the role. Trustees are satisfied that

this was the right decision at the time given the urgent need to fill the post and Alice's extensive experience of WWOOF UK. The Charity Commission were subsequently informed of the outcome and required no further reporting or action.

With the trustee team below maximum numbers there has been some consideration of the appropriateness of the various specialist roles and responsibilities trustees should cover. David Beaton resumed responsibility for safeguarding on his return while Andrea Chandler continued to offer IT advice to the staff team when required. Ruth Bergan also acted as support for Coordinator Scarlett Penn. Alice Law had, until her resignation as a trustee, been co-Chair with Tony Chalcraft who had also been covering the Treasurer role in an informal capacity. As it was no longer possible for Alice to move into the role of Chair, and as the Treasurer role was important given the funds held by WWOOF, Tony vacated the co-Chair role to formally cover the position of Treasurer. David Beaton then assumed the Chair. At the same time Ruth Bergan assumed the role of Secretary. These changes were subsequently endorsed at the AGM.

Despite the increase in the number of trustees and with the three officer roles of Chair, Secretary and Treasurer now filled, trustees remain aware that there are gaps in the responsibilities trustees hold. To deal with this issue we are further considering both the appropriateness of the various roles trustees cover and the recruitment of additional trustees.

Staff Team

Staffing had been relatively static for a number of years (Scarlett Penn, Taryn Field and Mike Hammer have all been in place for well over a decade) but changes started in 2018 and have continued into this reporting year.

Justine Hall joined us in April 2022 on 2.5 days per week to cover the Finance Admin, HR and Organisational Admin. We knew she was looking for another part-time role, but in January 2023 she announced that she had accepted a full-time job. This meant we immediately had to reduce her working hours, leaving some of the listed functions without an obvious home. We are trying to find a 'workaround' so that Justine can continue employment with WWOOF UK.

Aiden Carroll joined the staff team in July 2022 on two days per week as Promo, Outreach and Marketing (POM) Lead. An exceptional amount of effort was put into training Aiden as he was to be the outward-looking 'face' of WWOOF. We were pleased with how personable he was and the marketing strategy he created, which was presented at the November AGM in Birmingham. It was a blow when he handed in his notice six months later, having found a full-time role with visa possibilities (Aiden was American).

Alice Law, WWOOF UK Trustee for five years, expressed an interest in covering or taking on Aiden's vacated role and after some considerable discussion both internally and with the

Charities Commission (see further Trustee Team), Alice applied for the role as part of an open recruitment process. Scarlett Penn (Chief Executive) and David Beaton (Trustee) both agreed an external party should be present and ex-Trustee Susan Moores was drafted in as an impartial third interviewer. Alice was judged the best candidate and welcomed into the staff team in March 2023.

Many of the UK staff continue to be active at an international level, with representation on the FoWO committees for promotion, IT, text editing, CWP Management Group, Minimum Standards and Directorate. WWOOF UK will send two representatives to the Global Meeting in Canada in September 2023.

Finance

Once again, the overall financial outturn was much better than anticipated at the start of the operating year. Rather than the expected deficit when the budget was set in April WWOOF UK ended the year with income exceeding expenditure by nearly £26,000. This unexpected outcome was the result of several factors: membership growth exceeding expectations (see further Membership heading below); staffing changes and efforts by staff to contain expenditure; substantial donations and, especially, receipt of the final payment of a legacy part received in the previous reporting year.

Membership income rose to £97,036. This was 17.5% above 2021/22 income of £82,564. The rate of growth, while somewhat slower than for the previous reporting year, indicated that the 'bounce back' in WWOOF's membership numbers following the Covid pandemic continued. However, while income has substantially recovered since the pandemic, it should be noted that the 2022/23 total was still about 5% below that of 2019/20 (the last reporting year not to be significantly impacted by Covid).

Operating expenditure for the year was £92,102. This was substantially greater than that for 2021/22 of £79,627. However, the increase was partially accounted for by the furloughing of some staff from April to September 2021 in the previous reporting year under the Coronavirus Job Retention Scheme. Another factor was inflation and, in particular, increased staff pay. Annual Staff Team pay awards are based on inflation as measured by the Retail Price Index. This resulted in an 8.2% increase from April 2022. Staff costs accounted for 83% of WWOOF UK's total expenditure during the operating year.

Donations and gifts totalled £19,863. The majority of this comprised £17,001 received in final payment of a legacy from the estate of Lesley Gorski, a £25,000 initial payment having been received in 2021/22. Trustees are extremely grateful to ex-WWOOFer Lesley Gorski for remembering WWOOF UK in her will. Although these funds are unrestricted, WWOOF UK aims to use them in the furtherance of specific projects. General donations also significantly increased over previous years. There is the potential to grow this source of income in future.

Investment income was £1,179. With higher interest rates and WWOOF's substantial financial reserve there is potential to increase the rate of return. Steps were taken in the

latter part of the operating year to identify ethical funds into which a portion of WWOOF's reserve could be invested for a fixed term.

With total incoming resources of £118,078 and total resources expended at £92,102 WWOOF UK ended the reporting year with an increase of funds of £25,976. Added to its already substantial funds WWOOF carried forward £206,363 (£199,805 if restricted funds are excluded). This put WWOOF UK in a very strong and favourable financial position. Trustees are, however, concerned that this is a large sum for a charity of this size and purpose to carry forward. As a consequence plans already underway to utilise WWOOF' funds in pursuit of its charitable objectives are in process further developed (see further Strategy section below).

In considering the financial results for the year it is important to note that even if the Lesley Gorski legacy is excluded income would still have exceeded expenditure by £8,975. This gives trustees some confidence, despite inflation, that WWOOF UK can continue to operate on a sound financial basis for the foreseeable future.

For various historical reasons WWOOF UK has a number of bank and building society accounts, mostly with ethical providers. During the year it was decided to rationalise and obtain a better return on the funds in these accounts. Some difficulties were encountered in doing so due to outdated signatories on an account with the TSB. Work to resolve this issue continues. The Charity Bank was also identified as a possible ethical bank into which to deposit up to £50,000 in a fixed term account to secure a better interest rate. Taking this forward was also underway at year end.

Membership

As noted above, membership income rose 17.5% to £97,036. WWOOFer income at £82,911 and host income at £14,126 were up 19.8% and 5.5% on 2021/22 respectively. The relatively low increase in host income was somewhat disappointing, especially as 21% growth had occurred in 2021/22. The increase in WWOOFer income was also lower than the 32% of the previous year.

A notable trend in WWOOFer membership was the return to a more 'normal' pattern of geographic distribution. During the height of the pandemic UK domiciled WWOOFers had represented up to 75% of the total. Although this percentage fell back later in 2021/22 to around 50-55% during 2022/23 it decreased further to about 40% of the total. This is still at a higher level than pre pandemic when it was often not much above 33%. Another notable trend was the decline in the number of EU WWOOFers. Whereas four or five years ago these had accounted for more than 50% of the total the percentage remains lower at about 40% or less, although there were some signs of an uplift later in the operating year. This change, almost entirely attributable to barriers resulting from Brexit, has potentially serious implications for WWOOF UK's membership and income and is reported further in Border Issues (below). Interestingly the proportion of WWOOFers from the rest of the World (i.e. non-UK and non-EU) was stable if not slightly up on previous years.

It is possibly too soon to fully assess the impact of Covid and Brexit on the numbers and composition of the WWOOFer membership. However, it appears likely membership growth will continue, albeit at more modest rates. Such growth would be in line with the increase in membership seen in other national WWOOF organisations. It is also possible that there'll be a permanent change in the composition of WWOOFer membership compared with four to five years previously with fewer EU WWOOFers and a somewhat higher proportion from the UK and, perhaps, from the rest of the world. (see Border Issues below)

For some time trustees had also been considering how to improve the WWOOFer experience and, in particular, how to ensure hosts were providing a good standard of accommodation and a meaningful range of tasks. A number of options were considered including the possible adoption of the 'Verified Host' category used by some other national WWOOF organisations, or more regular 'check ins' by WWOOF Staff Team. While it has been decided not to use the Verified Host scheme, trustees and Staff Team have put other measures in place to maintain standards.

Strategy

Trustees were aware that WWOOF UK's strategic direction had not been considered for a number of years, partly because of the difficulties of the Covid pandemic but also because of insufficient staff time and trustee numbers. There were a number of factors underlying the need to take a fresh look at the charity's strategic direction. Not least of these was the considerable financial reserve WWOOF UK had accumulated and the lack of progress in formulating and implementing a lasting strategy in previous years.

To take this process forward a paper summarising previous strategy documents and outlining possible main strands for a revised strategy and means by which it could be implemented and monitored was considered at the November Council meeting. As this provoked much discussion but no unanimity it was agreed to take the process forward through facilitation by an external consultant. Terms of reference and other supporting documentation were prepared and a strategy day held as part of the spring Council meeting at the very end of the reporting year. Subsequent discussion and debate resulted in a new five year strategy which, after the end of the reporting year, was formally adopted .

Border Issues

UK border control issues, a long term issue for WWOOF UK, have become more significant since Brexit. Following the end of the Brexit 'Transition Period' from the start of 2021 free movement into the UK for nationals of EU/European Economic Area (EEA) countries ended. This meant that WWOOFers from these countries became subject to the same UK border entry requirements as those from the rest of the world. The situation was compounded by the requirement introduced in late 2021 that EU/EEA WWOOFers have a passport rather than an ID card to enter the UK. Although the number of non-UK WWOOFers has declined

somewhat as a proportion of the whole since the pandemic, through the reporting year around 60% of WWOOFers were non-UK domiciled with about 40% from EU/EEA states.

The legislation on whether WWOOFing is permitted when visiting the UK is not altogether straightforward or clear. There is a history of WWOOFers being turned away at the border although the number of cases each year appear to have been a very small percentage of those coming to the UK. During the reporting year there was some evidence that numbers increased slightly with reports of some EU/EEA WWOOFers turned away, especially those travelling by Eurostar.

Trustees had been aware of the border control implications of Brexit and had already pursued a number of channels to try and establish the legal position. The critical issue appeared to be whether WWOOFers were volunteering with a host or WWOOF UK. If it could be argued that the latter was the case a volunteering exception for charities in the immigration legislation would have given some leeway. In an attempt to clarify the issue, trustees attempted to obtain advice from TrustLaw. This was a protracted process and ultimately produced no result. An approach was also made to the National Council of Voluntary Organisations, of which WWOOF is a member, but also to no avail. At the time of writing trustees are continuing to consider how to progress this issue.

IT and Web Platform

Rodrigo Rocha was brought in on a flexible contract to provide the high level technical function that was last available before WWOOF UK began using Common Web Platform (CWP) provided by the Federation of WWOOF Organisations (FoWO). This was especially necessary during the changeover from CWP Version 1 to CWP Version 2, which took place relatively smoothly in mid November. This means that participating WWOOF groups around the world are now on the same platform, and presents new and exciting possibilities for collaboration in the future.

Meetings

Trustees meet regularly with Scarlet Penn as Coordinator also in attendance. Monthly meetings are held over Zoom with thrice yearly full, or 'Council', meetings held in person (the first in-person Council meeting since Covid was held in November). Staff Team also meets regularly over Zoom.

The AGM was held in Birmingham in November. Various logistical and other issues meant that it was necessary, as allowed by our Articles of Association, for only trustees and staff to be in attendance. Following earlier discussion by trustees of the Objects of WWOOF as expressed in the Articles of Association were amended by special resolution as follows.

Previous Wording:

“The Objects of the Charity are to advance the education of the public in the principles of the organic movement, and especially of organic farming and gardening, by the provision of bed and board and practical experience in return for help on organic farms and small holdings.”

Revised Wording:

“The Objects of the Charity are to advance the education of the public in the principles of sustainable living and especially of organic farming and gardening by facilitating exchanges between practitioners and volunteers seeking to learn.”

This change was made to better reflect the nature of the WWOOFing, to reduce the transactional emphasis and highlight the educational nature of the mutual exchange between WWOOFer and host.

Safeguarding and Complaints

One of the strengths of WWOOF UK is that it has a rigorous complaints system and keeps its safeguarding policy under review. Following David Beaton’s return to the board The Safeguarding Policy was revised and approved at the July 2022 council meeting. (Charity commission guidelines suggest a review of safeguarding policy every three years.) There have been no reported safeguarding incidents during the year.

Other Notable Activities, Events, Changes and Incidents

The WWOOF ‘archive’, a collection of records and documents stretching back over a number of decades, had previously been located in an office in Buckingham previously used by WWOOF UK. As this needed to be moved, discussion was held as to an appropriate future location. As an interim solution the archive was relocated, on a temporary basis, to Redfield Community at Winslow with which WWOOF UK has historical connections.

It is with regret that we must note the tragic death of a young German WWOOFer in June as a result of a helicopter crash in North Yorkshire. The flight, which had been cleared with the WWOOFer’s parents, had been arranged by the host at the end of the WWOOF exchange. WWOOF staff offered support to the host and others involved. As this was an accident incidental to the WWOOF exchange no other issues arose for WWOOF UK.

On 1 April a meeting of trustees and staff was held at Redfield Community at Winslow. With Covid restrictions a number of new faces it was decided that the morning be devoted to team building exercises. In the afternoon an outside consultant, Laura Bannister, led a session on developing a strategy (see above)

Communications

The electronic newsletter was restarted and now runs eight times a year, based around the seasons. Additionally, a long-held ambition has been achieved with the instigation of the non-members' newsletter, for people who want to keep abreast of activities without actually being a member at that moment. The team have been out-and-about in person, including to the Welsh Permaculture Convergence and the Good Food, Good Farming March in London.

Outlook

We start a new operating year with a strategic plan in place and in a strong financial position. The growing popular interest in the environment, climate change and food security can only benefit us. Our membership is still growing, if not quite as rapidly as before. There is also the potential for more international collaboration. The board of trustees are dedicated to the growth of WWOOF and are supported by a knowledgeable and hard-working staff.

However we need to remain alert to those things that could seriously affect the future of WWOOF.

All the administrative tasks needed to keep WWOOF running are carried out by five members of staff – all part time. The loss of any one, for whatever reason, would leave gaps that cannot be filled quickly, and the process of recruitment is in itself demanding on resources. The current trustees (who are, it must be remembered, unpaid volunteers) do not embrace the full skill set which is considered desirable; the plan being to increase their number to eight. A small staff/trustee team can facilitate communication, but there is little or no slack if someone is not available.

Currently about 60% of our WWOOFers live outside the UK. The lack of clarity about what and what is not permitted as volunteering (even with UK Border Force itself) makes it very uncertain as to whether or not a particular WWOOFer is or is not admitted. While the majority arrive without problems, those who are turned back find it distressing and expensive, while hosts are inconvenienced. If this situation continues the UK could well become a less attractive WWOOF destination. Resolving, or at least mitigating, this problem is a priority for the coming year.

WWOOF UK will remain a place where amazing volunteers can stay with wonderful hosts; both enjoying and learning from the experience.

Company Information

WWOOF (WORLD WIDE OPPORTUNITIES ON ORGANIC FARMS)

COMPANY INFORMATION

31st March 2023

INCORPORATED	England on 10 September 1993
COMPANY NUMBER	02852470 (Limited by Guarantee)
CHARITY NUMBER	1126220 in England and Wales SC045524 in Scotland
DIRECTORS	Tony Chalcraft David Beaton (re-appointed 23.6.22) Matthew Pumphrey Ruth Bergan (appointed 23.6.22) Andrea Chandler (appointed 23.6.22) Alice Law (resigned 12.1.23) Nim Kibbler (resigned 23.6.22)
COMPANY SECRETARY	Tony Chalcraft Ruth Bergan (appointed 23.6.22)
REGISTERED OFFICE	Office 7, 22 High Street, Buckingham, MK18 1NU - to 16.8.22 61 Bridge Street, Kington, Herefordshire, HR5 3DJ - from 16.8.22
BANKERS	The Co-operative Bank Plc, P.O. Box 250, Skelmersdale, WN8 6WT.
INDEPENDENT EXAMINER	Salman Maqbool (FCA), Adam Accounting Services Ltd, Gloucester House, 399 Silbury Boulevard, Milton Keynes MK9 2AH

Objectives and Activities

WWOOF (World Wide Opportunities on Organic Farms) commonly known as 'WWOOF' was established in 1971. It operates as a charity in the not-for-profit sector and is an independent organisation. Staff work remotely and part time across the week, with Thursdays as the common working day.

Objectives

The objectives of WWOOF (World Wide Opportunities on Organic Farms) are to advance the education of the public in the principles of sustainable living and especially of organic farming and gardening by facilitating exchanges between practitioners and volunteers seeking to learn.

In order to help more people learn about and experience these low-impact ways of living, WWOOF needs to facilitate more volunteers getting out onto the land, and recruit new hosts to enable this to happen. We welcome volunteers from all around the world but are particularly keen to attract more from the UK, as they are then learning about the seasons, climates, crops and soils of their own land.

WWOOF regularly reinforces the basis of the exchange by way of comprehensive information on the website, reminders on social media and by being as clear as possible on instructions to new members. We also continue to raise our visibility by collaborating with other appropriate organisations and attending global and regional WWOOF conferences.

The trustees are aware of guidance issued by the Charity Commission on public benefit.

Financial Review

The Statement of Financial Activities shows a net surplus of £25,976 relating to unrestricted funds for 2022/23.

Unrestricted funds carried forward at 31 March 2023 are £199,805.

We are therefore confident we have sufficient reserves carried forward in excess of our reserve requirements.

Reserves Policy

The Board of Trustees has examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be 65% of last year's actual expenditure. The reserves are needed to meet the working capital requirements of the charity and the Board of Trustees are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding.

Structure, Governance and Management

Governing Document

WWOOF (World Wide Opportunities on Organic Farms) is a charitable company limited by guarantee, established originally in 1971 and then incorporated as a company limited by guarantee in 1993. The company was established under a Memorandum of Association, which sets out the objects and powers of the charitable company and is governed by its Articles of Association. The company has had two changes of name and the latest change was registered by Companies House on 9 October 2001. WWOOF was entered in the Scottish Charity Register on 27 March 2015. Members support the aims of the organisation and are invited to the Annual General Meeting. Members elect the Trustees who are also Company Directors. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Recruitment and Appointment of Trustees

The directors of the company are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association, the members at the AGM can accept the retirement of those directors who wish to retire and can elect persons to be directors to fill the vacancies arising.

The focus of the organisation's work is to enable members of the public to gain experience of organic farming and gardening by visiting our host farms. The directors seek to ensure that our members' needs are appropriately considered through the range of experience amongst the directors. To enhance the potential pool of directors, the charity continually seeks to identify potential new trustees relevant to the nature of the work.

Experience of being a WWOOF host and a WWOOF volunteer is well represented amongst the directors.

Trustee Induction and Training

New Trustees are invited to attend one or more Council meetings (see below) and, if interested, are encouraged to join the Council by becoming a Trustee.

Risk Management

The Trustees receive regular financial reports from the member of staff responsible for financial management. A formal risk assessment was scheduled to be carried out by trustees in advance of the start of the financial year in February/March 2020, but the impact of COVID-19 meant this was not completed until July/August. The assessment indicated that

the majority of the charity's activities presented an acceptable risk. Where this was not the case, means of managing the risk were identified and implemented. All procedures are periodically reviewed to ensure they continue to meet the needs of the charity.

Hosts are strongly encouraged to carry out their own risk assessment of each visiting volunteer. Guidance on preparing these is given on the website.

Organisational structure

WWOOF has a Council which meets three times a year and is responsible for the strategic direction and policy of the charity. The Council consists of the trustees and Scarlett Penn (WWOOF UK Co-ordinator / Chief Executive) and the meetings often include other members of staff and observers. Additionally, Trustees meet virtually, usually on a monthly basis, in between Council meetings.

Day-to-day responsibility for the provision of the services rests with the staff team, overseen by Co-ordinator / Chief Executive Scarlett Penn. She ensures the charity delivers the services specified in the Operational, Development and Strategic Plans. She has responsibility for the day-to-day operational management of the service, individual supervision of the staff team and ensuring that the team continues to develop their skills and working practices in line with good practice. This is monitored through regular supervision with one trustee and reports to each Council meeting.

Related parties

There are no related party transactions.

Examination of the Accounts

As the charity's income was under £250,000 the Trustees dispensed with an audit of the financial statements and instructed that they be independently examined.

This report has been prepared in accordance with the special provision of Part 15 of the Companies Act 2006 relating to small companies.

Independent examiner's report to the trustees of World Wide Opportunities on Organic Farms

Report to the trustees/ members of	WWOOF (World Wide Opportunities on Organic Farms)
On accounts for the year ended	31 March 2023
Charity number	1126220 England and Wales SC0445524 (Scotland)
Set out on pages	18 - 31 I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.
Responsibilities and basis of report	As the 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 Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the Company are not required by charity or company law to be audited and have chosen instead to have an independent examination.
	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 the Company's accounts carried out under section 44 (1) (c) of the 2005 Act and section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.
	Since the Company is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of The Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

	I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect: 1. accounting records were not kept as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulations; or 2. the accounts do not accord with those records with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; 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	Salman Maqbool
Name	Salman Maqbool
Registered Body	ICAEW
Relevant professional qualification	FCA
Address	Gloucester House, 399 Silbury Boulevard, Milton Keynes, MK9 2AH

Statements of Financial Activities (SoFA) - year ended 31 March 2023

		Unrestricted funds	Restricted income funds	Total this year	Total last year
Incoming resources		£	£	£	£
Voluntary income: donations and legacies	note 3	19,863	0	19,863	27,354
Other trading activity		0	0	0	0
Investments	note 4	1,179	0	1,179	529
Charitable activities	note 5	97,036	0	97,036	82,564
Other incoming resources - Corona Virus Job Retention Scheme Grant		0	0	0	10,816
Total incoming resources		118,078	0	118,078	121,263
Resources expended					
Charitable activities	note 6	92,102	0	92,102	79,627
Total resources expended					79,627
Net movement in funds		25,976	0.00	25,976	41,636
Reconciliation of funds					
Total funds brought forward 1.4.22		173,829	6,558	180,387	138,751
Total funds carried forward 31.3.23		199,805	6,558	206,363	180,387

The charity has no other recognised gains or losses other than those included in the accounts.

The Roy and Irma Cook restricted income fund referred to in the main report is made up of £5,500 (2022: £5,500) for the benefit of future users, £390 (2022: £390) relates to Christiane Schmidt Grant, and £500 relates to the Rosanna Pearson Trust donation (2022: £500).

Balance Sheet as at 31 March 2023

		2023		2022
		£		£
Fixed assets	note 12	163		388
Current assets				
Debtors and payments in advance	note 13	475		389
Cash at bank and in hand		208,708		183,993
TOTAL CURRENT ASSETS		209,346		184,382
Creditors: amounts falling due within one year	note 14	2,983		4,383
NET CURRENT ASSETS		206,200		179,999
NET ASSETS		206,363		180,386
FUNDS OF THE CHARITY				
Restricted income funds	note 15	6,558		6,558
Unrestricted funds		199,805		173,829
TOTAL FUNDS		206,363		180,387

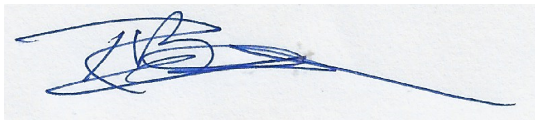
Trustees' responsibilities

The company was entitled to exemption from audit in accordance with section 477 of the Companies Act 2006 relating to small companies.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP. The trustees declare that they have approved the trustees' report (including director's report) above.

Signed on behalf of all the charity's trustees/directors

A handwritten signature in blue ink, appearing to be 'Ruth Bergan', with a long horizontal flourish extending to the right.

Ruth Bergan
WWOOF director and secretary

Notes to the Financial Statements for the year ended 31 March 2023

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as summarised below. They have been applied consistently throughout the year and in the preceding year.

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:
the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.
The charity constitutes a public benefit entity as defined by FRS 102.

Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in the year end accounts. There were no changes made as a result of adopting FRS 102 in the accounts prepared.

Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are spent according to the terms specified by the donor.

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Support costs

The charity has incurred expenditure on support costs.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Income from membership subscriptions

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Redundancy cost

The charity made no redundancy payments during the reporting period.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

Foreign currencies

Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the operating result.

Tangible fixed assets for use by charity

Fixed assets (excluding investments) are stated at cost less accumulated depreciation.

Depreciation is provided at rates calculated to write off the cost of each asset over its estimated useful life.

Office Equipment	33.33% reducing balance
------------------	-------------------------

Stocks and work in progress

Stocks held for sale as part of charitable trade are measured at the lower or cost or net realisable value.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Reconciliation with previous generally accepted accounting practice

During the preparation of this set of accounts consideration was made to reflect changes in GAAP to funds as determined under FRS 102. It was identified as stated in the Accounting Policy section above, no material changes were needed to be made.

2 Legal Status

The company is limited by guarantee and therefore has no share capital. In the event of the company being wound up and the liabilities and winding up expenses being in excess of assets, the liability of each member is limited to £1.

3 Donations and Legacies

	Unrestricted Funds	Restricted Funds	Total funds	Prior Year
Analysis	£	£	£	£
Donations and gifts	2,862	0	2,862	2,354
Legacies	17,001	0	17,001	25,000
TOTAL	19,863		19,863	27,354

In February 2022 WWOOF was notified that the organisation was entitled to receive proceeds from the estate of the Late Mrs L Gorski. These funds are unrestricted (to be used as the Charity sees fit) and treated as legacies in the accounts. The final distribution of £17,001 (2022: £25,000) was received in January 2023.

4 Investment income

Investment income arises from interest bearing deposit accounts.

5 Income from charitable activities

	Unrestricted funds	Restricted income funds	Total	Prior Year
	2023	2023	2023	2022
	£	£	£	£
Income from members' subscriptions	82,911	0	82,911	69,174
Income from host subscriptions	14,125	0	14,125	13,390
Total	97,036		97,036	82,564

6 Resources expended on charitable activities

		Unrestricted funds	Total funds	Prior year funds
		2023	2023	2022
		£	£	£
Governance costs	Note 7	1,053	1,053	1,020
Staff costs	Note 8, 9	76,386	76,386	60,942
General expenses / IT		14,663	14,663	17,665
Total		92,102	92,102	79,627

7 Governance Costs

	2023	2023	2022
	£	£	£
Governance: Independent Examiners Fees	1,053	1,053	1,020
TOTAL	1,053	1,053	1,020

8 Staff Costs

		2023	2022
		£	£
Gross wages		74,673	59,402
Pension costs (defined contribution pension plan)	note 9	1,713	1,539
Total staff costs		76,386	60,942

No employee had emoluments in excess of £60,000 (2021/22 nil). The charity trustees were not paid or received any other benefits from employment with WWOOF in the year or in 2022. No charity Trustee received payment for professional services supplied to the charity (2021/22 nil)

9 Defined Contribution pension scheme

In 2023 a defined contribution for £1,713.40 (2021/22: £1,540) was recognised in SOFA as an expense.

The defined contribution was allocated 100% against unrestricted funds.

10 Average head count in the year

The average monthly number of full time equivalent employees (including casual and part time staff) during the year was as follows:

	2023	2022
Co-ordinator	1	1
Fundraising / PR / Outreach	1	1
Administration	1	1
Total	3	3

11 Corporation Tax

WWOOF is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Tangible fixed assets

		Fixtures and Machinery
Cost		£
At 31 March 2022		14,116
Addition		449
Disposal		-12,883
At 31 March 2023		1,233
Depreciation		
At 31 March 2022		13,728
Charge for year		225
Disposal		-12,883
At 31 March 2023		1,070
Net book value		
At 31 March 2022		388
At 31 March 2023		163

Note: The high value of disposals does not reflect actual sales or disposals, but a reorganisation of the accounts. The assets removed are ones which either have no value, especially due to the age of the asset, ones which were no longer identifiable, or things which are seemingly lost. The assets now listed are ones used by current staff members.

13 Debtors and prepayments

	2023	2022
	£	£
Prepayments and accrued income	474	389
TOTAL	474	389

14 Creditors and accruals

	2023	2022
	£	£
Accruals	870	820
Other creditors	2,113	3,563
TOTAL	2,983	4,383

15 Charity funds

*** Key: R - restricted income funds, including special trusts, of the charity; U - unrestricted funds**

Fund names	Type R or UR	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Gains/Losses	Fund balances carried forward
			£	£	£	£	£	£
Christiane Schmidt Bursary	R	Charitable activity	390	0	0	0	0	390
Roy and Irma Cook Fund	R	Donations	5000	0	0	0	0	5000
Rosanna Pearson Trust	R	Donations	500	0	0	0	0	500
General donations	R	Donations	668	0	0	0	0	668
Lesley Gorsky legacy	UR	Donations	25,000	17,001	0	0	0	42,001
WWOOF UK	UR	Charitable activity	140,439	97,036	92,102	0	0	145,374
WWOOF UK	UR	Donations	3,673	2,862	0	0	0	6,535
WWOOF UK	UR	Investments	2,456	1,179	0	0	0	3,635
WWOOF UK	UR	Non-trading income	1,998	0	0	0	0	1,998
General	UR	Other trading activities	263	0	0	0	0	263
Other funds (balancing figure)	N/A	N/A	0		0	0	0	0
Total funds as per balance sheet			180,387	118,078	92,102	0	0	206,363

16 Transactions with trustees and related parties

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

17 Trustees' Expenses

Type of expenses reimbursed	2023	2022
	£	£
Telephone	11	135
Postage	0	9
Travel	212	0
TOTAL	223	144

WWOOF (WORLD WIDE OPPORTUNITIES ON ORGANIC FARMS)

England & Wales - Charity number 1126220

Accounts

COMPANY NUMBER: 2852470 (Limited by Guarantee)

CHARITY NUMBER: 1126220 in England and Wales
SC045524 in Scotland

**WWOOF
(WORLD WIDE
OPPORTUNITIES ON
ORGANIC FARMS)**

**Annual Report and Accounts
for the year ended
31 March 2022**

WWOOF (WORLD WIDE OPPORTUNITIES ON ORGANIC FARMS)

Annual Report and Financial Statements for the year ended 31 March 2022

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TRUSTEES' REPORT

Introduction

For WWOOF UK the main issue of the 2021-22 reporting year remained the continuing impact of the Covid-19 pandemic. Although the effects of Covid lessened as the year progressed, especially after the removal of most restrictions in England from July, membership numbers and therefore recurring income remained below pre-pandemic levels. Inevitably, this meant that the activities and staffing levels of WWOOF UK had to be curtailed resulting in some restriction in services to members and the pausing of most longer term planning. As in the 2020/21 reporting year the priorities for trustees were therefore largely consolidatory: to ensure the welfare and safety of our members and the Staff Team; to maintain services to members insofar as reduced staff numbers and working hours availability allowed; to safeguard the financial security of the organisation while income (nearly all of which is normally derived from membership fees) remained impacted; and to prepare the process of planning for both the recovery of WWOOF UK to pre-pandemic levels of activity and the development of new initiatives.

Despite Covid-19 remaining an overriding issue the reporting year had many positives for WWOOF UK. WWOOFing activity was largely able to resume as before the pandemic and membership numbers, while still down on 2019/20 levels, also recovered considerably as the year progressed. Perhaps most importantly, we continued to maintain a core of committed members, especially long term hosts. It was evident that there remained a belief in the principles of volunteerism and non-monetary exchange on which WWOOFing is built. It is these principles that have sustained WWOOF UK throughout its history. The durability and continued relevance of these principles was emphasised by the fact that 2021 was the 50th anniversary of the beginning of the concept of 'woofing'. Our founder Sue Coppard's original simple idea of a weekend volunteering on an organic farm in Sussex has grown into a global organisation with thousands of members worldwide. The trustees of WWOOF UK are confident, despite the pandemic and other challenges, that WWOOFing remains as relevant as ever and that WWOOF UK as an organisation is secure and sustainable and has the opportunity to rebuild and reconfigure for the future.

Staff Team

The two main staffing developments through the reporting year were the continued furloughing of staff through the government's Coronavirus Job Retention Scheme (CJRS) due to reduced WWOOFing activity and membership (see also Coronavirus Job Retention Scheme section) and the departure of long term employee Elaine Koster, Finance Administrator and Membership Contact.

Use of the CJRS decreased as the impact of the pandemic declined and membership numbers and WWOOFing activity, and therefore workload demands, gradually increased. At the beginning of the reporting year staff were furloughed as follows:

Coordinator Scarlett Penn 100%; Host Contact and Web Platform Administrator Taryn Field 71%; Elaine Koster Finance Administrator and Membership Contact 40%; Mike Hammer Social Media Administrator 25%. In addition, the HR and Organisational Administrator remained unfilled following the resignation of the postholder in October 2020. To provide support and oversight to the three staff to Taryn, Elaine and Mike in the absence of Coordinator Scarlett, trustee Tony Chalcraft continued to assist on a voluntary basis. In addition, trustee David Beaton continued to take a lead role in dealing with complaints due to the absence of the HR and Organisational Administrator post that previously covered this responsibility. With increased membership and WWOOFing activity following the easing of restrictions the use of CJRS was reduced from May so that Scarlett resumed working at 25% of normal hours to focus on promotion, Taryn resumed working at 50% of normal hours and Mike resumed working at 75%. In June, to assist with promotion and support more activity, Mike resumed normal working. From July Taryn began working 67% of normal hours. When the CJRS was terminated at the end of September all staff returned to normal, full, working hours.

In January Elaine Koster who combined the roles of Finance Administrator and Membership Contact announced her intention to step down. Trustees are extremely grateful to the many years of service Elaine has given to WWOOF UK in a variety of roles. Aware that Elaine's dual role would be difficult to fill and with increasing demands on the Staff Team following the gradual recovery of WWOOFing activity it was agreed that Elaine's role wouldn't be filled directly. Instead a new 2.5 day per week post of Finance and Organisational Administrator role was created. This combined the financial role with the responsibilities of the vacant HR and Organisational Administrator. Following a swift recruitment process Justine Hall was appointed to the role. Beginning work in February to allow for a transition period, Justine fully assumed the post after Elaine's departure at the end of March.

As WWOOF had substantial financial reserves and in keeping with WWOOF's overall ethos of responsibility and care, Trustees stood by the decision taken in April 2020 that WWOOF UK would 'top up' furloughed staff's salaries (i.e. add to the percentage covered by CJRS) so that there was no loss of income by furloughed staff.

The 2020/21 salary increase of 3%, payment of which had been deferred due to administrative issues, was fully implemented with backdating. Trustees agreed a 2.5% salary increase for 2021/22. Trustees further agreed that future annual salary increases would be linked to inflation as measured by the Retail Price Index.

Because of WWOOF UK's stronger than expected financial position and conscious of the need to increase the profile of the organisation, trustees also agreed late in the reporting year to consider a new staff role to focus on promotional activities. This resulted in a draft job description for a Marketing and Promotions staff member for appointment later in 2022.

Despite recruitment to the Finance and Organisational Administrator role and the increase in salaries and reduced use of CJRS compared to 2020/21, staffing costs at £60,942 were about 6% less than the previous year.

Throughout the reporting year the Staff Team continued to provide support to members and ensure WWOOF UK could continue to function. Trustees are grateful to all staff for their flexibility and support during another difficult year, especially in taking on additional responsibilities because of WWOOF's need to use CJRS. We are especially aware that most training and other opportunities have not been available. We're also aware that the reduced level of staffing for much of the year had an inevitable impact on the service WWOOF UK could provide to members. With the new and planned appointments trustees hope that pressure on staff will be relieved and the level of service to members restored.

Trustee Team

There were a number of changes to the Trustee Team during the year with three trustees resigning and two potential trustees recruited.

At the July Council Meeting, David Beaton and Emma Robinson both announced their resignation as trustees. While both resignations were for separate and personal reasons, in David's case because of health issues, neither had been notified beforehand. These sudden departures caused some concern to remaining trustees and the Staff Team and led to a change in guidance for new trustees with a recommendation that three month notice be given of the intention to step down. At the December AGM Nim Kibbler, who had previously indicated her intention to resign, formally stood down.

Earlier in the year, aware of the need to strengthen the trustee team, a process to recruit new trustees was begun. This led to five interested people attending an online meeting with existing trustees and the Coordinator. Two potential trustees, Ruth Bergan and Andrea Chandler, were then invited to attend regular trustee meetings with a view to becoming full WWOOF UK trustees.

WWOOF UK therefore ended the year with three full trustees and two potential trustees. This did place some pressure on the existing trustees, pressure to some extent exacerbated during the earlier part of the reporting year by the continuing furloughing of staff, particularly Coordinator Scarlett. Until Scarlett returned to her full number of hours in October, trustee Tony Chalcraft continued to meet with the Staff Team online and provide ongoing support on a range of issues. With Scarlett's role also covering complaint resolution, trustee David Beaton continued to cover this role until June. In addition, other trustees and potential trustees assumed new roles during the year. Alice Law took on the role of Co-Chair from September. With the previous Treasurer Nim Kibbler resigning as a trustee Tony Chalcraft temporarily took on this role from December. Matthew Pumphrey took lead responsibility for matters relating to non-UK WWOOFers entering the country while potential trustee Ruth Bergan agreed to provide support for

project and grant work and, from February, staff liaison, while potential trustee Andrea Chandler agreed to provide support on IT matters.

Finance

The overall financial situation was considerably improved on that anticipated when setting the budget for the operating year. This was a result of four main factors: a partial recovery of membership income; receipt of an initial payment from a substantial legacy; continued use of the government's Coronavirus Job Retention Scheme (CJRS); and slightly reduced expenditure.

Membership income for 2021/22 rose by 28% on 2020/21 to £82,564. This represented a significant improvement but was still 21% below the pre-pandemic 2019/20 level of £104,967. WWOOFer income rose by over 32%, and host income by nearly 21% over 2020/21 levels. The increase in WWOOFer income was both from UK and non-UK WWOOFers. This was unlike the previous year, when a sharp fall in the level of income from non-UK WWOOFers was partially offset by an increase in membership income from UK based WWOOFers. This and other membership details are outlined further in the Membership section (below).

During the year we received notification of a substantial legacy from the estate of a long term WWOOF member Lesley Gorski. The full amount is estimated to be in the region of £43,000 but only an initial payment of £25,000 was received during the operating year. A further sum to complete the legacy remains awaited at the time of writing. Trustees are extremely grateful to Lesley for remembering WWOOF UK. We are also grateful for other donations received during the year, including the Rosanna Pearson Trust for a donation of £500.

In addition, the decision of trustees to make continued use of the CJRS to safeguard the jobs of staff and the organisation's long term financial sustainability resulted in the receipt of £10,816 additional funding (see further Coronavirus Job Retention Scheme section).

With the partial recovery in membership income, the substantial and totally unanticipated legacy and the use of the CJRS, incoming resources totalled £121,263 an increase of 25.6% on 2020/21. However, the bulk of this is accounted for by the money received as part of the Lesley Gorski legacy. Without this, income would have been only £96,263, almost identical to the total income of £95,799 for 2020/21.

Total resources expended for the year was £79,627, a little less than the 2020/21 operating year figure of £81,312. Containing expenditure at this level was the result of a number of factors including careful budget management, restraint in purchasing, a reduction in the income based 'subscription' to the shared Common Web Platform IT system and the continued suspension of a number of activities due to staff being

furloughed. However, the single most important factor was clearly the reduction in staffing costs arising from partial use of the CJRS until its termination at the end of September.

With total resources expended of £79,627 and total unrestricted incoming resources of £120,763 WWOOF UK therefore closed the year with a positive net movement of funds of £41,636 (£41,136 discounting restricted funds). The overall financial position therefore remains strong with WWOOF UK carrying forward total funds of £180,387 (£173,829 excluding restricted funds) compared with £138,751 in 2020-21.

Coronavirus Job Retention Scheme

As outlined in the Staff Team and Finance sections, use was again made of the government's Coronavirus Job Retention Scheme (CJRS). A total of £10,816.40 was received between April and September as a result of the furloughing of staff. Without the use of CJRS in 2021/22 and the previous operating year it is probable trustees would have needed to consider reducing the size of the Staff Team to safeguard the long term financial stability of the organisation. A key factor informing our decision to make continued use of the scheme, even when the financial impact of Covid-19 on the organisation proved less severe than expected, was uncertainty regarding future impacts. Trustees felt that it was critical to ensure financial resilience in the short term to facilitate long term recovery from the impact of the pandemic. We sought both to retain existing staff and to provide the potential to rebuild staffing to pre-pandemic levels. It was this that gave us the financial surety to recruit to the Finance and Organisational Administrator role at the end of the year (see Staff Team) combining vacated roles that otherwise may have had to be left unfilled.

Membership

As noted in the Finance section there was an increase in membership income over the 2020-21 reporting year. WWOOFer income at £69,174 was up 32% and host income at £13,390 up nearly 21%. As previously stated, it is important to note that both figures remain below pre pandemic levels. 2019/20 WWOOFer income was £88,154 and host income £16,813.

There was a change in the composition of WWOOFer membership income during the course of the year. Since the start of the pandemic the percentage of WWOOFer income derived from UK members had been between 65-70%, occasionally higher. This was in contrast to the pre-pandemic position when UK based WWOOFer income was around a third of the total. Although at times during the year UK based WWOOFer income remained high as a proportion of the total, actually exceeding 75% in the summer, there was a consistent fall later in the year to between 50 and 60%. It is assumed the fall income from UK based WWOOFers was partly due to the easing of travel restrictions making it easier for UK nationals to travel overseas to WWOOF rather than in the UK.

Host membership increased during the year. A significant number of new hosts joined in addition to a number rejoining following a lapse in membership during the pandemic. It is reassuring that the majority of hosts with us before Covid continued as members despite the difficulties in arranging WWOOF exchanges. Trustees are especially grateful to long term hosts who've 'stuck with' WWOOF during the last couple of years.

Impact of Brexit

Brexit, or more specifically its impact on the ability of EU WWOOFers to travel to the UK without restriction, has been a concern for trustees since the 2016 Referendum. From January 2020 EU citizens became subject to the same restrictions as those arriving from the rest of the world. From October 2021 EU citizens not protected by the withdrawal agreements also needed a passport to enter the UK, a significant issue for many EU citizens, especially younger people, often holding only a national ID card. Trustees had anticipated previously that this would lead to issues at the UK border. During the operating year we did receive a few isolated reports of EU WWOOFers being turned away by Border Force, mainly at Eurostar terminals. As far as can be ascertained this was on the basis that WWOOFing required a visa or, in some instances, that the volunteering was not directly with WWOOF UK and therefore not subject to the apparent exemption in the 2016 Immigration Act provided to registered charities. However, the numbers affected seemed to be a tiny percentage of non-UK members. Despite this, the issue and its potential repercussions for WWOOF UK was a concern for trustees. To try and clarify the legal situation, advice was initially sought through the National Council of Voluntary Service. When this route proved unsuccessful other avenues were considered. Trustee Matthew Pumphrey, in collaboration with Scarlett Penn has taken lead responsibility for dealing with the legal aspects of this issue, work on which remains ongoing at the time of writing.

Website

Our website, the Common WWOOF Platform, is provided through FoWO (Federation of WWOOF Organisations). Launched in 2018/19, the new platform has gradually bedded in during the last three years. Although the platform is supported through FoWO, Taryn Field, in the role of Web Platform Administrator, is responsible for its operation at local level and liaising with FoWO personnel when issues arise. In general this arrangement serves WWOOF UK well but there were a number of occasions when problems arose. An issue of particular note occurred during early January when it became evident new members joining were unable to access their Profiles. It eventually became apparent the problem was due to restrictions enacted by the payment facilitator PayPal. Staff were able to resolve matters but at the expense of considerable time and effort. In part the duration and extent of the problem was caused by staff not appreciating alerting messages and limited initial FoWO assistance. This highlighted our dependence on CWP and the need to improve liaison with FoWO and give the Staff Team adequate time and support to better understand the platform.

During the year preparations began for the implementation of a new version of CWP labelled CWP 2.0. Initial information indicated that this would be less customisable than the version currently supported. This has potential implications not only for the functionality of the website but also some of the policies currently operated by WWOOF UK. At the time of writing further work on the implications of CWP 2.0 for WWOOF UK is ongoing.

Despite these difficulties trustees have broadly affirmed their continuing support for CWP, in part due to the lack of any viable and affordable alternative, but also because of the belief that collaboration through FoWO is in the best interests of WWOOF UK and WWOOFing as an international movement.

Social Media and Online Activities

With the pandemic trustees and staff looked to social media and online activities to provide an alternative means of communication and engagement for members.

Mike Hammer, the Social Media Liaison, ably continued to promote WWOOF UK and WWOOFing and related matters through social media posts and other activity. Mike also liaised with filmmakers and others producing media about their WWOOFing experiences. Mike's efforts in posting WWOOF stories and providing links to content relating to WWOOFing seem to have been significant in engaging existing and new members. This has underlined the criticality of social media to WWOOF UK's operations and the importance of further strengthening and developing this sphere of our activities.

At the beginning of the year we continued with a programme of Zoom based workshops open to members. These concluded in May and had mixed uptake, some with low attendance rates.

Unfortunately, publication of the online only members' newsletter introduced during 2019/20 remained suspended during the year due to the furloughing of staff. The resumption of the newsletter was envisaged as a responsibility of the new Marketing and Promotions (see Staff Team section).

Complaints and Incidents

As in previous years there were a number of complaints arising from WWOOFing exchanges. With Coordinator Scarlett furloughed for all her working hours at the start of the reporting year trustee David Beaton continued to deal with complaints until the end of June. As in 2020/21 the number of complaints received appeared higher than might have been expected given the reduced amount of WWOOFing taking place because of the pandemic. Again, we believe this is largely attributable to stresses caused by the pandemic on WWOOFers and hosts rather than the way WWOOF UK's structures function. Most complaints were dealt with such that there was no need for prolonged

investigation or suspension of memberships. However, there were a number of complaints that necessitated extensive follow up.

Although there was a relatively high level of complaints, there were no incidents of a serious nature during the year reported to WWOOF UK.

International

WWOOF UK continued to play a role in FoWO (Federation of WWOOF Organisations). Although stepping down from the Finance Committee UK Coordinator Scarlett Penn continued as a voluntary trustee of FoWO. Taryn Field continued to represent WWOOF UK on the Common Web Platform Management Group.

Meetings

Trustees did not meet in person during the year due to Covid-19 restrictions. Full Council meetings were held online via Zoom as were monthly 'informal' meetings where trustees reviewed issues as they arose.

The AGM was held via Zoom in December. About 20 members were in attendance in addition to trustees and the Staff Team. In addition to formal business we were pleased that BBC Gardeners' World presenter Frances Tophill was able to be present and discuss her WWOOFing and other experiences in conversation with Scarlett Penn. The meeting also included a Question and Answer session in which members were able to raise points and questions with trustees and staff.

Other Notable Activities, Events, Changes and Incidents

As 2021 was the fiftieth anniversary of the first 'WWOOF', it had been intended to hold a celebratory gathering open to members. Because of Covid restrictions and uncertainties it was decided this was unviable. Instead a smaller gathering of trustees, staff and a few others took place over a weekend in October at Longview Farm, Shropshire. We were pleased that our founder Sue Coppard was able to be present.

Later in the year we engaged a professional training company to provide an online Active Bystander training session. This was attended by staff, trustees and a small number of members.

In collaboration with the Permaculture Association and Land Workers' Alliance WWOOF UK submitted a funding bid to Farming the Future for £40,000 to widen access to hands-on experience of agroecological food systems and low impact living for people of colour. Unfortunately, this bid was unsuccessful.

A significant organisational change during the year was the decision to discontinue the network of Regional Host Coordinators (RHCs). It had been apparent for some time that this network, based on volunteer hosts acting as a first level of contact for hosts in

specific regions, did not offer a consistent level of support to hosts across the UK. After consultation with existing RHCs on options, which was generally supportive of discontinuation, the decision was made to cease the RHC network. Trustees are satisfied that the existing measures to support hosts through the website and Staff Team provide an effective alternative.

A claim for copyright infringement on an image reproduced in a newsletter issue available through the website was received from the organisation Rights Control. After seeking expert advice trustees accepted there had been an inadvertent breach of copyright and paid a sum of compensation reduced from the original claim. This incident led to a review of copyright control measures in WWOOF's publications and website.

Outlook

When we looked ahead in the last report the dominating immediate issues seemed to be the course of the pandemic and the impact of Brexit. Both of these now appear far less consequential. Although a resurgence of Covid and the reimposition of restrictions remains a possibility, the likelihood seems significantly less than a year ago. Similarly, while the UK's longer term relationship with the EU appears far from settled, it is reasonable to assume there'll be no further restrictions impeding the ability of EU nationals to travel to the UK. This is not to say that the ending of free movement does not remain an issue. Border controls, or at least their interpretation and implementation, continue as a very significant concern for trustees and will remain so all the time WWOOF UK is reliant on WWOOFers from the EU and elsewhere for a large proportion of its income. |

Several new issues have emerged since the last report that may have an impact on WWOOF UK. It is possible the war in Ukraine, which began at the end of the current reporting year, could deter some WWOOFers, perhaps especially from outside Europe, travelling to the UK to WWOOF. Certainly, should the war escalate or spread, WWOOFing in the UK and elsewhere could be significantly impacted. Another issue is the economic situation. High levels of inflation, the energy crisis and, most of all, falling real incomes may affect both WWOOFers and hosts. WWOOFers could be more reluctant to travel due to travel costs and hosts more reluctant to receive WWOOFers, for example, due to higher costs of heating accommodation or providing food. It's also worth noting that high living costs may impel many would-be WWOOFers to seek employment. Previous evidence suggests WWOOFer numbers are raised during periods of high unemployment. With large numbers of reported job vacancies there are plentiful remunerative opportunities as alternatives to WWOOFing.

There are other issues that could possibly impact WWOOF UK. These include negative impacts on agriculture from new trade agreements and systems of government farming support, economic recession reducing demand for organic products, another referendum leading to Scottish independence and the potential splitting of WWOOF UK and, more generally, further political change with a government not necessarily receptive to the values WWOOF espouses.

These, though, are minor issues to the possible impact of the climate emergency. How this could impact WWOOF UK and WWOOFing internationally in the long term is impossible to predict. However, trustees are aware that this is the paramount issue which, while a huge threat, also represents an opportunity.

As mentioned in the Introduction, the pandemic and operational pressures prevented full consideration of WWOOF UK's strategic position during the operating year. However, a brief 'strategy' paper was prepared and trustees did have some discussion on the medium and longer term outlook. The main considerations were broadly as outlined in the 2020/21 report. In particular trustees remained aware that WWOOF UK needed to strengthen and review its structure, priorities and operational procedures, both to make it more responsive to changing circumstances and to cement its position as the leading organisation providing volunteering opportunities in organic and sustainable agriculture and related activities in the UK. A number of areas of potential activity to pursue were highlighted. These included engaging with a wider demographic, especially pursuing greater diversity of membership and promoting wider access to WWOOFing and further developing the educational role of WWOOFing.

In looking at the medium and longer term outlook trustees will continue to consider how the climate emergency will inevitably need to inform and drive policies and operations. In conclusion, the closing lines of 2020/21 report are as relevant as ever: "Most of all though, we are very conscious that the climate emergency is the overriding issue of our time and how WWOOFing and WWOOF UK as an organisation positions itself in relation to this imperative is both a critical and unavoidable issue that demands trustee consideration".

Tony Chalcraft, Alice Law and Matthew Pumphrey

David Beaton, Nim Kibbler and Emma Robinson (trustees resigning during the year)

WWOOF (WORLD WIDE OPPORTUNITIES ON ORGANIC FARMS)

COMPANY INFORMATION

31st March 2022

INCORPORATED	England on 10 September 1993
COMPANY NUMBER	2852470 (Limited by Guarantee)
CHARITY NUMBER	1126220 in England and Wales SC045524 in Scotland
DIRECTORS	Tony Chalcraft Nim Kibbler Emma Robinson David Beaton Alice Law Matthew Pumphrey
COMPANY SECRETARY	Tony Chalcraft
REGISTERED OFFICE	Office 7, 22 High Street, Buckingham, MK18 1NU.
BANKERS	The Co-operative Bank Plc, P.O. Box 250, Skelmersdale, WN8 6WT.
INDEPENDENT EXAMINER	Salman Maqbool (FCA) Adam Accounting Services Ltd. Technology House 151 Silbury Boulevard Central Milton Keynes MK9 1LH

OBJECTIVES AND ACTIVITIES

WWOOF (World Wide Opportunities on Organic Farms) commonly known as 'WWOOF' was established in 1971. It operates as a charity in the not-for-profit sector and is an independent organisation. Staff work remotely and part time across the week, with Thursdays as the common working day.

Objectives

The objectives of WWOOF (World Wide Opportunities on Organic Farms) are to advance the education of the public in the ethos of the organic movement – especially in organic farming and gardening – by the provision of bed and board and practical experience in return for help on organic farms, small-holdings and other ethically run land-based sites.

In order to help more people learn about and experience these low-impact ways of living, WWOOF needs to facilitate more volunteers getting out onto the land, and recruit new hosts to enable this to happen. We welcome volunteers from all around the world but are particularly keen to attract more from the UK, as they are then learning about the seasons, climates, crops and soils of their own land.

WWOOF regularly reinforces the basis of the exchange by way of comprehensive information on the website, reminders on social media and by being as clear as possible on instructions to new members. We also continue to raise our visibility by collaborating with other appropriate organisations and attending global and regional WWOOF conferences.

The trustees are aware of guidance issued by the Charity Commission on public benefit.

FINANCIAL REVIEW

The Statement of Financial Activities shows a net surplus of £41,136 relating to unrestricted funds for 2021/22.

Unrestricted funds carried forward at 31 March 2022 £173,829.

We are therefore confident we have sufficient reserves carried forward in excess of our reserve requirements

RESERVES POLICY

The Board of Trustees has examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be 65% of last year actual expenditure. The reserves are needed to meet the working capital requirements of the charity and the Board of Trustees are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

WWOOF (World Wide Opportunities on Organic Farms) is a charitable company limited by guarantee, established originally in 1971 and then incorporated as a company limited by guarantee in 1993. The company was established under a Memorandum of Association, which sets out the objects and powers of the charitable company and is governed by its Articles of Association. The company has had two changes of name and the latest change was registered by Companies House on 9 October 2001. WWOOF has been entered in the Scottish Charity Register on 27 March 2015. Members support the aims of the organisation and are invited to the Annual General Meeting. Members elect the Trustees who are also Company Directors. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Recruitment and Appointment of Trustees

The directors of the company are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association, the members at the AGM can accept the retirement of those directors who wish to retire and can elect persons to be directors to fill the vacancies arising.

The focus of the organisation's work is to enable members of the public to gain experience of organic farming and gardening by visiting our host farms. The directors seek to ensure that our members' needs are appropriately considered through the range of experience amongst the directors. To enhance the potential pool of directors, the charity continually seeks to identify potential new trustees relevant to the nature of the work.

Experience of being a WWOOF host and a WWOOF volunteer is well represented amongst the directors.

Trustee Induction and Training

New Trustees are invited to attend one or more Council meetings (see below) and, if interested, are encouraged to join the Council by becoming a Trustee.

Risk Management

The Trustees receive regular financial reports from the member of staff responsible for financial management. A formal risk assessment was scheduled to be carried out by trustees in advance of the start of the financial year in February/March 2020, but the impact of COVID-19 meant this was not completed until July August. The assessment indicated that the majority of the charity's activities presented an acceptable risk.

Where this was not the case, means of managing the risk were identified and implemented. All procedures are periodically reviewed to ensure they continue to meet the needs of the charity.

Hosts are strongly encouraged to carry out their own risk assessment of each visiting volunteer. Guidance on preparing these is given on the website.

Organisational structure

WWOOF has a Council which meets three times a year and is responsible for the strategic direction and policy of the charity. The Council consists of the six Trustees and Scarlett Penn (WWOOF UK Co-ordinator / Chief Executive) and the meetings include other members of staff and observers. Additionally, Trustees meet on typically a monthly basis in between Council meetings.

Day-to-day responsibility for the provision of the services rests with the staff team, overseen by Co-ordinator / Chief Executive Scarlett Penn. She ensures the charity delivers the services specified in the Operational, Development and Strategic Plans. She has responsibility for the day-to-day operational management of the service, individual supervision of the staff team and ensuring that the team continues to develop their skills and working practices in line with good practice. This is monitored through regular supervision with one trustee and reports to each Council meeting.

Related parties

There are no related party transactions.

EXAMINATION OF THE ACCOUNTS

As the charity's income was under £250,000 the Trustees dispensed with an audit of the financial statements and instructed that they be independently examined.

This report has been prepared in accordance with the special provision of Part 15 of the Companies Act 2006 relating to small companies.

Independent examiner's report to the trustees of World Wide Opportunities on Organic Farms

Report to the trustees/ **WWOOF (WORLD WIDE OPPORTUNITIES ON ORGANIC FARMS)**
 members of

On accounts for the year 31 March 2022 ended	Charity no	1126220 England and Wales SC0445524 (Scotland)
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Set out on pages 21– 30

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

As the 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 Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the Company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

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 the Company's accounts carried out under section 44 (1) (c) of the 2005 Act and section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement Since the Company is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of The Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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

1. accounting records were not kept as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. the accounts do not accord with those records with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; 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: S Maqbool Date: 10/11/2022

Name: Salman Maqbool

Registered Body The Institute of Chartered Accountants in England and Wales

Relevant professional qualification Chartered Accountant

Address: 151 Silbury Boulevard, Central Milton Keynes, MK9 1LH

Charity No. 1126220 in England and Wales

Charity No. SC045524 in Scotland

Company No. 2852470 incorporated in England (limited by guarantee)

Statement of Financial Activities (SoFA)

Year ended 31 March 2022

		Unrestricted funds	Restricted income funds	Total this year	Total last year	
		£	£	£	£	
Incoming resources						
Voluntary income: Donations and legacies	Note 3	26,854	500	27,354	1,348	
Other trading activities			-	-	263	
Investments	Note 4	529	-	529	470	
Charitable activities	Note 5	82,564	-	82,564	64,315	
Other incoming resources - Corona Virus Job Retention Scheme Grant		10,816	-	10,816	29,403	
Total incoming resources		120,763	500	121,263	95,799	
Resources expended						
Costs of generating Voluntary income: Donations and legacies		-	-	-	-	
Charitable activities	Note 6	79,627	-	79,627	81,312	
Total resources expended		79,627	-	79,627	81,312	
Net movements in funds		41,136	500	41,636	14,487	
Reconciliation of funds:						
Total funds brought forward 1.4.21		132,693	6,058	138,751	124,264	
Total funds carried forward 31.3.22		173,829	6,558	180,387	138,751	

The charity has no other recognised gains or losses other than those included in the accounts.

The Roy and Irma Cook restricted income fund referred to in the main report is made up of £5,500 (2021: £5,500) for the benefit of future users, £390.00 (2021: £390) relates to Christiane Schmidt Grant, and £500 relates to the Rosanna Pearson Trust donation (2021: £nil).

The notes on pages 25-31 form part of these financial statements.

Charity No. 1126220 in England and Wales

Charity No. SC045524 in Scotland

Company No. 2852470 incorporated in England (limited by guarantee)

Accounting period: 1.4.2021 – 31.3.2022

BALANCE SHEET AS AT 31 MARCH 2022

		2022		2021	
		£		£	
	Note				
FIXED ASSETS	12	388		701	
CURRENT ASSETS					
Debtors and payment in advance	13	389		400	
Cash at bank and in hand		183,993		139,931	
TOTAL CURRENT ASSETS		184,382		140,331	
Creditors: amounts falling due within one year	14	4,383		2,281	
NET CURRENT ASSETS		179,999		138,050	
NET ASSETS		180,387		138,751	
FUNDS OF THE CHARITY	15				
Restricted income funds		6,558		6,058	
Unrestricted funds		173,829		132,693	
TOTAL FUNDS		180387		138751	

Charity No. 1126220 in England and Wales

Charity No. SC045524 in Scotland

Company No. 2852470 incorporated in England (limited by guarantee)

Accounting period: 1.4.2021 – 31.3.2022

Trustees' responsibilities

The company was entitled to exemption from audit in accordance with section 477 of the Companies Act 2006 relating to small companies.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The trustees declare that they have approved the trustees' report (including director's report) above.

Signed on behalf of all the charity's trustees/directors

Tony Chalcraft
WWOOF director and secretary



.....
10/11/2022

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as summarised below. They have been applied consistently throughout the year and in the preceding year.

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in the year end accounts. There were no changes made as a result of adopting FRS 102 in the accounts prepared.

Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are spent according to the terms specified by the donor.

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Support costs

The charity has incurred expenditure on support costs.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Income from membership subscriptions

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Redundancy cost

The charity made no redundancy payments during the reporting period.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

Foreign currencies

Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the operating result.

Tangible fixed assets for use by charity

Fixed assets (excluding investments) are stated at cost less accumulated depreciation.

Depreciation is provided at rates calculated to write off the cost of each asset over its estimated useful life.

Office Equipment	33.33% reducing balance
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Stocks and work in progress

Stocks held for sale as part of charitable trade are measured at the lower or cost or net realisable value.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Reconciliation with previous generally accepted accounting practice

During the preparation of this set of accounts consideration was made to reflect changes in GAAP to funds as determined under FRS 102. It was identified as stated in the Accounting Policy section above, no material changes were needed to be made.

2 Legal Status

The company is limited by guarantee and therefore has no share capital. In the event of the company being wound up and the liabilities and winding up expenses being in excess of assets, the liability of each member is limited to £1.

3 Donations and Legacies

Analysis	Unrestricted funds	Restricted funds	Total funds £	Prior year £
Donations and gifts	1,551	500	2,051	1,348
Gift Aid	803		803	-
Legacies	25,000		25,000	-
Total	27,354	500	27,854	1,348

In February 2022 WWOOF was notified that the organisation was entitled to receive proceeds from the estate of the Late Mrs L Gorski. These funds are unrestricted (to be used as the Charity sees fit) and treated as legacies in the accounts.

In March 2022 WWOOF received an initial legacy payment of £25,000.00. As of 31st March 2022 the final distribution to be allocated to WWOOF has yet to be determined.

The restricted £500 relates to the Rosanna Pearson Trust donation.

4 Investment income

Investment income arises from interest bearing deposit accounts.

5 Income from charitable activities

	£		£	£
Income from members subscriptions	69,174	-	69,174	53,225
Income from host subscriptions	13,390	-	13,390	11,090
Total	82,564	-	82,564	64,315

6 Resources expended on charitable activities

		Unrestricted funds 2022 £	Total funds 2022 £	Prior Year funds 2021 £
Governance costs	Note 7	1,020	1,020	930
Staff costs	Note 8, 9	60,942	60,942	64,827
General expenses/IT		17,665	17,665	15,555
Total		£79,627	£79,627	£81,312

7 Governance Costs

	Unrestricted funds 2022 £	Total 2022 £	Prior Year 2021 £
Governance: Independent Examiners fees	1,020	1,020	930
Total	£1,020	£1,020	£930

8 Staff Costs

	2022 £	2021 £
Gross wages	59,402	63,295
Pension costs (defined contribution pension plan)	1,539	1,532
Total staff costs	60,942	64,827

No employee had emoluments in excess of £60,000 (2021: nil). The charity trustees were not paid or received any other benefits from employment with WWOOF in the year or in 2021. No charity Trustee received payment for professional services supplied to the charity (2021: nil)

9 Defined Contribution pension scheme

In 2022 a defined contribution for £1,540 (2021: £1532) was recognised in SOFA as an expense. The defined contribution was allocated 100% against unrestricted funds.

10 Average head count in the year

The average monthly number of full time equivalent employees (including casual and part time staff) during the year was as follows:

	2022	2021
Co-ordinator	1	1
Fundraising / PR / Outreach	1	1
Administration	1	1
Total staff	3	3

11 Corporation Tax

WWOOF is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 Of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Tangible fixed assets

	Fixtures and Machinery
Cost	£
At 31 March 2021	14,116
At 31 March 2022	<u>14,116</u>
Depreciation	
At 31 March 2021	13,415
Charge for year	<u>313</u>
At 31 March 2022	<u>13,728</u>
Net book value	
At 31 March 2021	701
At 31 March 2022	388

13 Debtors and prepayments

	2022	2021				
	£	£				
Prepayments and accrued income	389	395				
Other debtors		5				
Total	389	400				
14 Creditors and accruals						
	2022	2021				
	£	£				
Accruals	820	820				
Other creditors	3,563	1461				
Total	4,383	1856				

15 Charity funds

* Key: R - restricted income funds, including special trusts, of the charity; U - unrestricted funds

Details of material funds held and movements during the CURRENT reporting period

Fund names	Type R or UR *	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
			£	£	£	£	£	£
Christiane Schmidt Bursary	R	charitable activity	390	0	0	0	0	390
Roy and Irma Cook Fund	R	donations	5000	0	0	0	0	5000
Rosanna Pearson Trust	R	donations	0	500				500
Lesley Gorsky legacy	UR	donations	0	25000	0	0	0	25000
WWOOF UK	UR	charitable activity	126,686	82564	68811	0	0	140,439
WWOOF UK	UR	donations	1,819	1853.55	0	0	0	3,673
WWOOF UK	UR	investments	1927	529	0	0	0	2456
WWOOF UK	UR	Non - trading income	1,998	0	0	0	0	1,998
General	UR	Other trading activities	263	0	0	0	0	263
General donations	R	donations	668	0	0	0	0	668
Coronavirus Job Retention Scheme	UR	Charitable activity	0	10,816	10,816	0	0	0
Other funds (balancing figure)	N/a	N/a	0	0	0	0	0	0
Total Funds as per balance sheet			138,751	121,263	79,627	0	0	180,387

16 Transactions with trustees and related parties

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

17 Trustees' expenses

Type of expenses reimbursed	2022	2021
	£	£
Telephone	135	90
Postage	9	
TOTAL	144	90

WWOOF (WORLD WIDE OPPORTUNITIES ON ORGANIC FARMS)

England & Wales - Charity number 1126220

Accounts

COMPANY NUMBER: 2852470 (Limited by Guarantee)

CHARITY NUMBER: 1126220 in England and Wales
SC045524 in Scotland

**WWOOF
(WORLD WIDE
OPPORTUNITIES ON
ORGANIC FARMS)**

**Annual Report and Accounts
for the year ended
31 March 2021**

WWOOF (WORLD WIDE OPPORTUNITIES ON ORGANIC FARMS)

Annual Report and Financial Statements for the year ended 31 March 2021

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TRUSTEES' REPORT

Introduction

For WWOOF UK the 2020-21 reporting year was dominated by the impact of the Covid-19 pandemic. Social interaction and travel, fundamental to most WWOOFing experiences, were severely affected by the pandemic and government responses to it. For much of the reporting year the opportunity for 'normal' WWOOFing was curtailed, either by the reluctance of members to arrange WWOOFing exchanges or, more significantly, government restrictions limiting or preventing exchanges taking place. As a result the primary focus of trustees throughout the year was how to respond to the impact of Covid-19 on WWOOFing and WWOOF UK as an organisation. In so doing our priorities were: to ensure the safety of our members and the Staff Team; to support any 'normal' WWOOFing that was possible either under the constraints of restrictions or at times when these were eased; to provide alternative services to members and strengthen the sense of a WWOOFing community through social media and other online activities; to safeguard the financial security of the organisation when income, nearly all of which is normally derived from membership fees, was much reduced due to a large drop in recruitment, primarily of WWOOFers.

At the time of writing WWOOF UK continues to be significantly impacted by the Covid-19 pandemic. It remains unclear both when the impact of the virus on WWOOFing will diminish and, indeed, whether WWOOFing and WWOOF UK will ever return to 'normal'. However, while Covid-19 has been the overriding issue through the reporting year, there have been other developments that have posed significant challenges for the organisation. In fact, it is no exaggeration to say that this has been one of the most difficult years WWOOF UK has experienced. That is not to say the year has been without positives. It has been heartening that some WWOOFing exchanges have been able to take place. It has also been reassuring that so many of our members, including the vast majority of hosts, have stayed with us despite getting far less 'value' from their membership. Another great plus has been the willingness of the Staff Team to respond in such a flexible and supportive way to the changes to work patterns the pandemic has necessitated. The biggest positive however, is that WWOOF UK has been able to weather the crisis, continuing to function so that it ended the reporting year in a stable position. Trustees therefore have confidence that whatever the situation through 2021/22 and beyond there is no immediate threat to WWOOF UK's future, financially or operationally.

Staff Team

The reporting year began with three staff members, Coordinator Scarlett Penn, Host Contact and Web Platform Administrator Taryn Field and HR and Organisational Administrator Louise Thompson furloughed for all their normal working hours under the terms of the government's CoronaVirus Job Retention Scheme (CJRS). This left two members of staff, Finance and Membership Contact Elaine Koster and Social Media Liaison Mike Hammer working their normal hours with Elaine acting as a point of contact and enquiry. To provide support and oversight to Elaine and Mike in the absence of Scarlett as Coordinator, trustee Tony Chalcraft stepped in on a voluntary basis to provide support to Elaine and Mike. In addition, trustee David Beaton agreed to take a lead role in dealing with complaints in the absence of Louise. This enabled WWOOF UK to continue to operate essential functions such as financial administration and provide a basic service to members. As WWOOF had substantial financial reserves and in keeping with WWOOF's overall ethos of responsibility and care, trustees had previously decided in March that WWOOF UK would 'top up' furloughed staff's salaries (i.e. add 20% to the 80% covered by CJRS) so that there was no loss of income by furloughed staff. This 'topping up' was maintained throughout WWOOF UK's use of CJRS.

The above pattern of working by the Staff Team continued until the end of June when, following government changes to the CJRS to allow partial furloughing, trustees decided that in light of the overall WWOOF workload and the organisation's financial position it was appropriate that furloughed staff should work 20% of their normal contracted hours. However, with three staff working considerably reduced hours, it was decided that trustees, namely Tony Chalcraft and David Beaton, should continue to provide support as previously.

To maximise benefit from changing CJRS terms and in response to continuing workload pressures trustees decided that the three staff furloughed at the start of the reporting year would work 30% of normal hours in September and 40% in October. Trustees had then decided, as the CJRS was scheduled to end in October, that the Staff Team would resume normal working hours. However, two changes during the month led us to change this decision. Firstly, having previously intimated she may wish to leave WWOOF UK to pursue her interest in herbal medicine, Louise Thompson resigned from her role as HR and Organisational Administrator. Secondly, the government announced that the CJRS would, after all, continue beyond October. In view of this, with the impact on WWOOF of the continuation of the pandemic in mind, trustees decided both not to replace Louise and to make further use of the CJRS. Louise's responsibilities were partly

taken up by other members of the Staff Team but with trustee David Beaton continuing to deal with complaints. In addition, in anticipation of renewed restrictions and the consequent continued reduction in WWOOFing activity and membership income, trustees decided to part furlough Taryn, Elaine and Mike at 80%, 40% and 50% of their hours respectively, and to totally furlough Scarlett with trustee Tony Chalcraft continuing to provide support and oversight to the Staff Team. This situation continued for the remainder of the reporting year except for a reduction of Taryn's furlough to 71% of hours normally worked for March to reflect additional work required to maintain the Web Platform.

Because of the furlough arrangements and administrative difficulties payment of the 2020/21 pay increase was deferred, as was a final decision on the increase proposed for 2021/22. Trustees agreed that the pay increase would be implemented, with backdating, when either WWOOF's use of the CJRS ended or it was discontinued by the government, whichever was sooner.

Throughout the year the Staff Team continued to provide support to members and ensure WWOOF UK could continue to function. Trustees are grateful to all staff for their flexibility and support, but especially Elaine and Mike for continuing to work their full hours and assume additional responsibilities during WWOOF's initial use of the CJRS. We are very aware that it has been a difficult time for staff and that training and other opportunities have not been available. We're also aware that the decision not to replace Louise meant the overall staffing complement was again reduced and that this would inevitably have an impact on other members of the Staff Team and the service WWOOF UK could provide to members.

Trustee Team

There were no changes to the Trustee Team during the year. However, the furloughing of staff meant trustees needed to take a more 'hands on' role in WWOOF UK's activities. As detailed in the Staff Team section (above) trustees Tony Chalcraft and David Beaton provided support for overall coordination and complaints respectively. In addition Emma Robinson helped deliver the online members sessions held through the winter, as did Alice Law, who also helped set up some of the sessions. Nim Kibbler continued to take a backseat with Tony Chalcraft covering her responsibilities as Treasurer. Aware that the Trustee Team was small, and with Nim indicating she wished to step down completely, at the close of the reporting year we began organising a search for additional trustees to strengthen the Team.

Finance

The most significant change in our financial position was the steep decline in membership income, almost totally attributable to the impact of Covid-19. In the previous reporting year there had been a modest 1% uptick in membership income compared to 2018/19. This followed several years of persistent decline. In fact, if there hadn't been a large decrease in membership income during March 2020, an increase of several percentage points for 2018/19 could have been expected. By contrast membership income for 2020/21 fell by just under 39% to £64,315. The fall in WWOOFer income at almost 40% was greater than that for hosts at 34%. This fall in membership income, while considerable, was not as great as we anticipated at the start of the reporting year. One of the reasons for this appears to have been the increase in the number of UK-based WWOOFer members. These and other changes are outlined more fully in the Membership section (below).

The decision of trustees to make substantial use of the CJRS in an effort to safeguard the jobs of staff and the organisation's long term financial sustainability helped turn an anticipated deficit into a positive end of year balance. With membership income holding up better than expected plus the use of the CJRS and with the modest sums from donations, trading and investments, incoming resources totalled £95,799. This was down £15,693 (14%) on 2019/20.

Total resources expended for the year at £81,312 was down £16,762 (17%) on 2019/20. This reduction can be attributed to a number of factors including careful budget management, restraint in purchasing and the suspension of a number of activities due to staff being furloughed. However, a major factor was clearly the reduction in staffing costs arising from not filling the vacated HR and Organisational Administrator role and the use of the CJRS.

With total resources expended of £81,312 and total incoming resources of £95,799 WWOOF UK therefore closed the year with a positive net movement of funds of £14,487 (£13,819 discounting restricted funds). The overall financial position therefore remains strong with WWOOF UK carrying forward funds of £138,751 compared with £124,264 in 2019/20.

Coronavirus Job Retention Scheme

As outlined in the Finance and Staff Team sections, extensive use was made of the government's CoronaVirus Job Retention Scheme (CJRS). A total of £29,403 was received through the course of the year as a result of the full or partial furloughing of

staff. Without the use of CJRS it is probable trustees would have needed to consider reducing the size of the Staff Team to safeguard the long term financial stability of the organisation. A key factor informing our decision to make continued use of the scheme, even when the financial impact of Covid-19 on the organisation proved less severe than expected, was uncertainty regarding the long term impact of the pandemic. Trustees felt that it was critical to look to the long term, to maximise use of the CJRS in the short term to offset possible long term membership income loss when the scheme was withdrawn. In so doing we hoped to avoid any need to reduce the size of the Staff Team in the medium term allowing time for adaptation or membership income to recover.

Membership

As noted in the Finance section there was a steep drop in membership over the 2019/20 reporting year. WWOOFer membership was down approximately 40% and host membership approximately 34%.

The fall in WWOOFer membership is almost totally attributable to the decline in international travel. Although WWOOF UK continued to recruit some non-UK based WWOOFers, throughout the reporting year the general pattern was for the number, as a proportion of total memberships, to diminish as the year progressed. As a result, by the end of the year, the proportion of WWOOFer members from outside the UK had fallen from the 'normal' 60% or more to well under 40%. This meant that for the first time in many years the majority of new WWOOFer memberships were from the UK. Indeed, it is notable that the total number of UK-based WWOOFers joining in 2020/21 was greater in every month of the reporting year than in 2019/20. It is probable this was partly attributable to the difficulty of travelling abroad to WWOOF. However, WWOOF UK has long sought to increase the number of domestic WWOOFers, so this development was one positive to arise from the impact of the pandemic. How to retain and build on this increase in UK WWOOFer memberships was a focus for trustees as the year progressed.

Host membership, while declining significantly, did not fall as steeply as WWOOFer memberships. It is reassuring that most hosts continued as members, despite the difficulties in arranging WWOOF exchanges. Trustees would like to thank all those hosts who 'stuck with us'. It's also notable that through the year there continued to be membership applications from new hosts.

Impact of Brexit

Brexit, or more specifically its impact on the ability of EU WWOOFers to travel to the UK without restriction, has been a concern for trustees since the 2016 Referendum. For

most of the reporting year the UK remained in the 'Transition Period' where immigration rules for EU citizens entering the UK remained unchanged. However, from January, with the Transition period ended, EU citizens became subject to the same restrictions as those arriving from the rest of the world. It was anticipated that this could lead to issues at the UK border for WWOOFers but no significant upturn in UK border problems were reported to WWOOF. It's highly likely this was due to a combination of the much reduced number of EU WWOOFer members and restrictions preventing or complicating travel to the UK. However, Brexit, particularly its impact on EU nationals who previously comprised up to 50% of the total WWOOFer membership remained, and continues, as a key concern for trustees. Trustee Matthew Pumphrey has taken lead responsibility for dealing with this issue.

Website

Our website, the Common WWOOF Platform, is provided through FoWO (Federation of WWOOF Organisations). Launched in 2018/19, the new platform has gradually bedded in during the last two years. The platform remained in operation with few problems throughout the year despite the furloughing of staff. This demonstrated the effectiveness of WWOOF UK sharing a web platform with other national WWOOF organisations through FoWO. Had we continued to maintain a standalone system, continuity of operation with reduced staff input may not have been possible.

There were a few tweaks to the platform's functionality during the year chief of which was the launch of the Forum. This feature, available on our previous system, enabling users to post messages directly was launched during the first part of the year.

Social Media and Online Activities

With the pandemic restricting or preventing 'normal' WWOOFing trustees and staff looked to social media and online activities to provide an alternative means of communication and engagement for members.

The importance of maintaining and boosting WWOOF's social media presence was reflected in the decision to minimise the furloughing of the Staff Team member responsible for Social Media Liaison, Mike Hammer. Mike's efforts in posting WWOOF stories and providing links to content relating to WWOOFing seem to have been significant in engaging existing and new members. This has underlined the criticality of social media to WWOOF UK's operations and the importance of further strengthening and developing this sphere of our activities.

In addition to making use of social media, in the latter half of the reporting year we began a pilot programme of 'virtual WWOOFing' sessions using a specially purchased Zoom account. Sessions were for members only and free of charge. The aim was to provide a benefit to members unable to make full use of their membership due to the pandemic. Sessions were scheduled by the Staff Team but largely led by members. A range of topics were covered. Some, such as a 'gardeners' question time', were practical while others were more wide ranging intended to engage with WWOOFers from a specific demographic/protected characteristic. On the whole sessions went well but attendance was sometimes low with many of those 'signing up' not attending. Special thanks must be given to trustee Emma Robinson who ably chaired most of the sessions.

Unfortunately, the online only newsletter introduced during the previous year was discontinued due to the furloughing of staff. The future of the electronic newsletter remains to be reviewed as part of wider consideration of WWOOF UK's communication and promotion strategy.

Complaints and Incidents

As in previous years there were a number of complaints arising from WWOOFing exchanges. With members of the Staff Team furloughed the lead role in responding to these was taken by trustee David Beaton. Given the reduced number of exchanges taking place due to the pandemic, the number of complaints received was disproportionately high. This may be attributable to stresses caused by the pandemic on WWOOFers and hosts. Most complaints were dealt with such that there was no need for prolonged investigation or suspension of memberships. However, there were a number of complaints that necessitated extensive follow up.

Although there was a relatively high level of complaints, there were no incidents of a serious nature during the year reported to WWOOF UK.

International

WWOOF UK continued to play a role in FoWO (Federation of WWOOF Organisations). Scarlett Penn continued as a voluntary trustee of FoWO. Taryn Field continued to represent WWOOF UK on the Common Web Platform Management Group.

Meetings

Trustees were unable to meet in person during the year due to Covid-19 restrictions. Full Council meetings were held online via Zoom as were monthly 'informal' meetings where trustees reviewed issues as they arose. Given the difficulties of arranging in

person meetings it was also decided to hold the AGM online via Zoom. This took place on the 1st December and was open to all members.

Outlook

Looking ahead it appears the immediate outlook for WWOOF UK will remain dominated by two factors, the course of the COVID-19 pandemic and, perhaps to a somewhat lesser extent, the impact of Brexit. However, the importance of other issues, such as changes to UK agriculture and the climate emergency are also significant and may assume an increasing role in the work of trustees.

In respect of Covid-19 it is difficult to anticipate the longer term impact on WWOOFing. Our assumption, based on the expectation that the pandemic will dwindle as vaccination and other measures take effect, is that WWOOFing exchanges and membership will gradually recover but perhaps not to the levels seen pre-pandemic. This appears especially likely if employment opportunities are buoyant as previous patterns indicate there can be a correlation between high labour demand and low levels of WWOOF volunteering. Trustees are also aware that levels of international travel may not return to previous levels, at least not in the short term. The relatively high levels of Covid-19 that appear to pertain in the UK may, if they persist, make UK WWOOFing unattractive in comparison with other countries. We therefore cannot anticipate that WWOOF UK will continue to have a WWOOF membership that is 60%+ non-UK based WWOOFers.

This expectation is also reinforced by our continuing concern about the impact of Brexit. Pandemic travel restrictions 'disguised' the impact of immigration changes on EU WWOOFers during the reporting year. It is possible that these could impede EU WWOOFers' ability to enter the UK in future. The requirement for EU nationals to have a passport to enter the UK from October 2021 is a particular concern.

The increase in the total number of UK-based WWOOFers has been one of the positive side effects of the pandemic and is one trustees very much hope to foster and sustain. As the Staff Team return from furlough we expect to place more emphasis on recruiting and retaining UK-based WWOOFers.

Trustees recognised at the start of the Covid-19 pandemic that its impact could represent a point of watershed change for WWOOF UK. Nearly all of what we wrote in the Outlook section of the 2019/20 Trustee Report in respect of WWOOF UK's development priorities remained relevant and unchanged at the end of the current reporting year and so are reproduced (*italic text*) with minor amendment here:

Trustees are aware that WWOOF needs to strengthen and review its structure, priorities and operational procedures, both to make it more responsive to changing circumstances and to cement its position as the leading organisation providing volunteering opportunities in organic and sustainable agriculture and related activities in the UK.

There are a number of areas of potential activity to pursue. These include: engaging with a wider demographic, especially furthering diversity of membership and promoting wider access to WWOOFing; developing further the educational role of WWOOFing; promoting the health and well-being advantages of WWOOFing. Whether to fundraise in support of these potential developments is an additional issue.

In addition, experience over the last year has indicated there may be more potential for 'non-traditional' WWOOFing (e.g. online discussions, forums and exchanges).

As also stated, trustees are also aware of other issues. UK agriculture is in a period of transition following the UK's exit from the EU that could significantly impact on many of our hosts. Most of all though, we are very conscious that the climate emergency is the overriding issue of our time and how WWOOFing and WWOOF UK as an organisation positions itself in relation to this imperative is both a critical and unavoidable issue that demands trustee consideration.

Tony Chalcraft, Nim Kibbler, Alice Law, Matthew Pumphrey

(David Beaton and Emma Robinson were in office as trustees during the reporting year but have subsequently resigned)

WWOOF (WORLD WIDE OPPORTUNITIES ON ORGANIC FARMS)

COMPANY INFORMATION

31st March 2021

INCORPORATED	England on 10 September 1993
COMPANY NUMBER	2852470 (Limited by Guarantee)
CHARITY NUMBER	1126220 in England and Wales SC045524 in Scotland
DIRECTORS	Tony Chalcraft Nim Kibbler Emma Robinson David Beaton Alice Law Matthew Pumphrey
COMPANY SECRETARY	Tony Chalcraft
REGISTERED OFFICE	Office 7, 22 High Street, Buckingham, MK18 1NU.
BANKERS	The Co-operative Bank Plc, P.O. Box 250, Skelmersdale, WN8 6WT.
INDEPENDENT EXAMINER	Salman Maqbool (FCA) Adam Accounting Services Ltd. Technology House 151 Silbury Boulevard Central Milton Keynes MK9 1LH

OBJECTIVES AND ACTIVITIES

WWOOF (World Wide Opportunities on Organic Farms) commonly known as 'WWOOF' was established in 1971. It operates as a charity in the not-for-profit sector and is an independent organisation. The UK Main Office is staffed mainly on Tuesdays, Wednesdays and Thursdays, with check-ins for emergencies on Fridays.

Objectives

The objectives of WWOOF (World Wide Opportunities on Organic Farms) are to advance the education of the public in the ethos of the organic movement - especially in organic farming and gardening - by the provision of bed and board and practical experience in return for help on organic farms, small-holdings and other ethically run land-based sites.

In order to help more people learn about and experience these low-impact ways of living, WWOOF needs to facilitate more volunteers getting out onto the land, and recruit new hosts to enable this to happen. We welcome volunteers from all around the world but are particularly keen to attract more from the UK, as they are then learning about the seasons, climates, crops and soils of their own land.

WWOOF regularly reinforces the basis of the exchange by way of comprehensive information on the website, reminders on social media and by being as clear as possible on instructions to new members. We also continue to raise our visibility by collaborating with other appropriate organisations and attending global and regional WWOOF conferences.

The trustees are aware of guidance issued by the Charity Commission on public benefit.

FINANCIAL REVIEW

The Statement of Financial Activities shows a net surplus of £13,819 relating to unrestricted funds for 2020/21.

Unrestricted funds carried forward at 31 March 2021 £132,693.

We are therefore confident we have sufficient reserves carried forward in excess of our reserve requirements

RESERVES POLICY

The Board of Trustees has examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be 65% of last year actual expenditure. The reserves are needed to meet the working capital requirements of the charity and the Board of Trustees are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding.

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing Document

WWOOF (World Wide Opportunities on Organic Farms) is a charitable company limited by guarantee, established originally in 1971 and then incorporated as a company limited by guarantee in 1993. The company was established under a Memorandum of Association, which sets out the objects and powers of the charitable company and is governed by its Articles of Association. The company has had two changes of name and the latest change was registered by Companies House on 9 October 2001. WWOOF has been entered in the Scottish Charity Register on 27 March 2015. Members support the aims of the organisation and are invited to the Annual General Meeting. Members elect the Trustees who are also Company Directors. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Recruitment and Appointment of Trustees

The directors of the company are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association, the members at the AGM can accept the retirement of those directors who wish to retire and can elect persons to be directors to fill the vacancies arising.

The focus of the organisation's work is to enable members of the public to gain experience of organic farming and gardening by visiting our host farms. The directors seek to ensure that our members' needs are appropriately considered through the range of experience amongst the directors. To enhance the potential pool of directors, the charity continually seeks to identify potential new trustees relevant to the nature of the work.

Experience of being a WWOOF host and a WWOOF volunteer is well represented amongst the directors.

Trustee Induction and Training

New Trustees are invited to attend one or more Council meetings (see below) and, if interested, are encouraged to join the Council by becoming a Trustee.

Risk Management

The Trustees receive regular financial reports from the member of staff responsible for financial management. A formal risk assessment was scheduled to be carried out by trustees in advance of the start of the financial year in February/March 2020, but the impact of COVID-19 meant this was not completed until July August. The assessment indicated that the majority of the charity's activities presented an acceptable risk. Where this was not the case, means of managing the risk were identified and implemented. All procedures are periodically reviewed to ensure they continue to meet the needs of the charity.

Hosts are strongly encouraged to carry out their own risk assessment of each visiting volunteer. Guidance on preparing these is given on the website.

Organisational structure

WWOOF has a Council which meets three times a year and is responsible for the strategic direction and policy of the charity. The Council consists of the six Trustees and Scarlett Penn (WWOOF UK Co-ordinator / Chief Executive) and the meetings include other members of staff and observers.

Day-to-day responsibility for the provision of the services rests with the staff team, overseen by Co-ordinator / Chief Executive Scarlett Penn. She ensures the charity delivers the services specified in the Operational, Development and Strategic Plans. She has responsibility for the day-to-day operational management of the service, individual supervision of the staff team and ensuring that the team continues to develop their skills and working practices in line with good practice. This is monitored through regular supervision with one trustee and reports to each Council meeting.

Related parties

There are no related party transactions.

EXAMINATION OF THE ACCOUNTS

As the charity's income was under £250,000 the Trustees dispensed with an audit of the financial statements and instructed that they be independently examined.

This report has been prepared in accordance with the special provision of Part 15 of the Companies Act 2006 relating to small companies.

Independent examiner's report to the trustees of World Wide Opportunities on Organic Farms

Report to the trustees/ members of	WWOOF (WORLD WIDE OPPORTUNITIES ON ORGANIC FARMS)		
On accounts for the year ended	31 March 2021	Charity no	1126220 England and Wales SC0445524 (Scotland)
Set out on pages	18 – 29	I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.	
Responsibilities and basis of report	As the 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 Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the Company are not required by charity or company law to be audited and have chosen instead to have an independent examination. 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 the Company's accounts carried out under section 44 (1) (c) of the 2005 Act and section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.		
Independent examiner's statement	Since the Company is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of The Institute of Chartered Accountants in England and Wales which is one of the listed bodies. I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect: 1. accounting records were not kept as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulations; or 2. the accounts do not accord with those records with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; 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:	S Maqbool	Date: 08/12/2021
Name:	Salman Maqbool	
Registered Body	The Institute of Chartered Accountants in England and Wales	
Relevant professional qualification	Chartered Accountant	
Address:	151 Silbury Boulevard, Central Milton Keynes, MK9 1LH	

Charity No. 1126220 in England and Wales

Charity No. SC045524 in Scotland

Company No. 2852470 incorporated in England (limited by guarantee)

Statement of Financial Activities (SoFA)

Year ended 31 March 2021

		Unrestricted funds £	Restricted income funds £	Total this year £	Total last year £
Incoming resources					
Voluntary income: Donations and legacies		680	668	1,348	5,607
Other trading activities		263	-	263	440
Investments	Note 3	470	-	470	478
Charitable activities	Note 4	64,315	-	64,315	104,967
Other incoming resources - Corona Virus Job Retention Scheme Grant		29,403	-	29,403	-
Total incoming resources		95,131	668	95,799	111,492
Resources expended					
Costs of generating Voluntary income: Donations and legacies		-	-	-	492
Charitable activities	Note 5	81,312	-	81,312	97,582
Total resources expended		81,312	-	81,312	98,074
Net movements in funds		13,819	668	14,487	13,418

Reconciliation of funds:

Total funds brought forward 1.4.20	118,874	5,390	124,264	110,846
Total funds carried forward 31.3.21	132,693	6,058	138,751	124,264

The charity has no other recognised gains or losses other than those included in the accounts.

The Roy and Irma Cook restricted income fund referred to in the main report is made up of £5,500.00 (2019: £5,000.00) for the benefit of future users and £390.00 (2019: £482.00) relates to Christiane Schmidt Grant.

The notes on pages 23-29 form part of these financial statements.

Charity No. 1126220 in England and Wales

Charity No. SC045524 in Scotland

Company No. 2852470 incorporated in England (limited by guarantee)

Accounting period: 1.4.2020 – 31.3.2021

BALANCE SHEET AS AT 31 MARCH 2021

		2021	2020
		£	£
	Note		
FIXED ASSETS	11	<u>701</u>	<u>1,225</u>
CURRENT ASSETS			
Debtors and payment in advance	12	400	269
Cash at bank and in hand		<u>139,931</u>	<u>126,698</u>
TOTAL CURRENT ASSETS		<u>140,331</u>	<u>126,967</u>
Creditors: amounts falling due within one year	13	<u>2,281</u>	<u>3,928</u>
NET CURRENT ASSETS		<u>138,050</u>	<u>123,039</u>
NET ASSETS		<u>138,751</u>	<u>124,264</u>
FUNDS OF THE CHARITY	14		
Restricted income funds		6,058	5,390
Unrestricted funds		<u>132,693</u>	<u>118,874</u>
TOTAL FUNDS		<u>138,751</u>	<u>124,264</u>

Charity No. 1126220 in England and Wales

Charity No. SC045524 in Scotland

Company No. 2852470 incorporated in England (limited by guarantee)

Accounting period: 1.4.2020 – 31.3.2021

Trustees' responsibilities

The company was entitled to exemption from audit in accordance with section 477 of the Companies Act 2006 relating to small companies.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The trustees declare that they have approved the trustees' report (including director's report) above.

Signed on behalf of all the charity's trustees/directors



.....

Tony Chalcraft

WWOOF director and secretary

.....7/12/21.....

Date of approval

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as summarised below. They have been applied consistently throughout the year and in the preceding year.

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in the year end accounts. There were no changes made as a result of adopting FRS 102 in the accounts prepared.

Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are spent according to the terms specified by the donor.

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Support costs

The charity has incurred expenditure on support costs.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Income from membership subscriptions

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Redundancy cost

The charity made no redundancy payments during the reporting period.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

Foreign currencies

Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the operating result.

Tangible fixed assets for use by charity

Fixed assets (excluding investments) are stated at cost less accumulated depreciation.

Depreciation is provided at rates calculated to write off the cost of each asset over its estimated useful life.

Office Equipment	33.33% reducing balance
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Stocks and work in progress

Stocks held for sale as part of charitable trade are measured at the lower or cost or net realisable value.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Reconciliation with previous generally accepted accounting practice

During the preparation of this set of accounts consideration was made to reflect changes in GAAP to funds as determined under FRS 102. It was identified as stated in the Accounting Policy section above, no material changes were needed to be made.

2 Legal Status

The company is limited by guarantee and therefore has no share capital. In the event of the company being wound up and the liabilities and winding up expenses being in excess of assets, the liability of each member is limited to £1.

3 Investment income

Investment income arises from interest bearing deposit accounts.

4 Income from charitable activities

	Unrestricted funds 2021 £	Restricted income funds 2021	Total 2021 £	Prior Year 2020 £
Income from members subscriptions	53,225	-	53,225	88,154
Income from host subscriptions	11,090	-	11,090	16,813
Total	64,315	-	64,315	104,967

5 Resources expended on charitable activities

		Unrestricted funds	Restricted income funds	Total funds	Prior Year funds
		2021	2021	2021	2020
		£	£	£	£
Governance costs	Note 6	930	-	930	1,694
Staff costs	Note 7,8	64,827	-	64,827	71,919
General expenses/IT		15,555	-	15,555	23,969
Total		£81,312	-	£81,312	£97,582

6 Support Costs

	Unrestricted funds	Total	Prior Year
	2021	2021	2020
	£	£	£
Governance: Catering and venue hire for trustee and other business meetings		-	939
Governance: Independent Examiners fees	930	930	755
Total	£930	£930	£1,694

7 Staff Costs

	2021	2020
	£	£
Gross wages, salaries and benefits in kind	63,295	69,691
Employer's National Insurance costs	-	505
Pension costs (defined contribution pension plan)	1,532	1,723
Total staff costs	£64,827	£71,919

No employee had emoluments in excess of £60,000 (2020: nil). The charity trustees were not paid or received any other benefits from employment with WWOOF in the year or in 2020. No charity Trustee received payment for professional services supplied to the charity (2021: nil).

8 Defined Contribution pension scheme

In 2021 a defined contribution for £1,532.00 (2020: £1,723.00) was recognised in SOFA as an expense. The defined contribution was allocated 100% against unrestricted funds.

9 Average head count in the year

The average monthly number of full time equivalent employees (including casual and part time staff) during the year was as follows:

	2021	2020
Co-ordinator	1	1
Fundraising / Public Relations / Outreach	1	1
Administration	1	1
	3	3

10 Corporation Tax

WWOOF is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 Of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11 Tangible fixed assets

<u>Cost</u>	Fixtures and Machinery
	£
At 31 March 2020	14,394
Additions	
Disposals	- 278
At 31 March 2021	<u>14,116</u>
 <u>Depreciation</u>	
At 31 March 2020	13,169
Acc. dep.charge on disposal	- 250
Charge for year	496
At 31 March 2021	<u>13,415</u>
 <u>Net book value</u>	
At 31 March 2020	1,225
At 31 March 2021	<u>701</u>

12 Debtors and prepayments

	2021	2020
	£	£
Prepayments and accrued income	395	247
Other debtors	5	21
Total	<u>£400</u>	<u>£268</u>

13 Creditors and accruals

	2021	2020
	£	£
Accruals	820	1606
Other creditors	1,461	2,322
Total	<u>£2,281</u>	<u>£3,928</u>

14 Charity funds

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts of the charity; and U - unrestricted funds

Details of material funds held and movements during the CURRENT reporting period								
Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
			£	£	£	£	£	£
Christiane Schmidt Bursary	R	charitable activity	390			-	-	390
Roy and Irma Cook Fund	R	donations	5000					5000
WWOOF UK	UR	charitable activity	114,280	64,315	51,909	-	-	126686
WWOOF UK	UR	donations	1,139	680	-	-	-	1,819
WWOOF UK	UR	investments	1457	470	-	-	-	1927
WWOOF UK	UR	Non - trading income	1,998		-	-	-	1,998
General	UR	Other trading activities		263				263
General donations	R	donations		668				668
Coronavirus Job Retention Scheme	UR	Charitable activity		29,403	29,403			0
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-
Total Funds as per balance sheet			124,264	95,799	81,312		-	138,751

15 Transactions with trustees and related parties

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

16 Trustees' expenses

Type of expenses reimbursed	2021	2020
	£	£
Travel	-	686
Other (please specify): Telephone	90	-
TOTAL	-	£686