

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