

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



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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