

COMPANY NUMBER: 02852470 (Limited by Guarantee)

CHARITY NUMBER: 1126220 in England and Wales  
SC045524 in Scotland

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

**Annual Report and Accounts for the year ended**  
**31 March 2023**

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

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

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## Trustees' Report

### Introduction

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

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

### Trustee Team

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

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

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

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

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

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

### Staff Team

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

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

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

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

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

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

## Finance

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

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

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

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

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

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

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

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

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

### Membership

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

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

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

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

### Strategy

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

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

### Border Issues

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

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

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

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

### IT and Web Platform

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

### Meetings

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

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

Previous Wording:



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

Revised Wording:

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

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

### Safeguarding and Complaints

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

### Other Notable Activities, Events, Changes and Incidents

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

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

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

### Communications

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

## Outlook

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

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

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

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

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

## Company Information

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

#### COMPANY INFORMATION

**31<sup>st</sup> March 2023**

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

## **Objectives and Activities**

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

### **Objectives**

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

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

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

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

## **Financial Review**

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

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

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

## **Reserves Policy**

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

## **Structure, Governance and Management**

### Governing Document

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

### Recruitment and Appointment of Trustees

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

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

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

### Trustee Induction and Training

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

### Risk Management

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

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

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

### Organisational structure

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

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

### Related parties

There are no related party transactions.

### **Examination of the Accounts**

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

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



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

Report to the trustees/ members of	WWOOF (World Wide Opportunities on Organic Farms)
On accounts for the year ended	31 March 2023
Charity number	1126220 England and Wales SC0445524 (Scotland)
Set out on pages	18 - 31 I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.
Responsibilities and basis of report	As the trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the Company are not required by charity or company law to be audited and have chosen instead to have an independent examination.
	Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 44 (1) (c) of the 2005 Act and section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.
	Since the Company is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of The Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

	<p>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:</p> <ol style="list-style-type: none"> <li>1. accounting records were not kept as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulations; or</li> <li>2. the accounts do not accord with those records with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; or</li> <li>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</li> <li>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)].</li> </ol>
	<p>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.</p>
Signed	Salman Maqbool
Name	Salman Maqbool
Registered Body	ICAEW
Relevant professional qualification	FCA
Address	Gloucester House, 399 Silbury Boulevard, Milton Keynes, MK9 2AH

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

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

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

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

**Balance Sheet as at 31 March 2023**

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

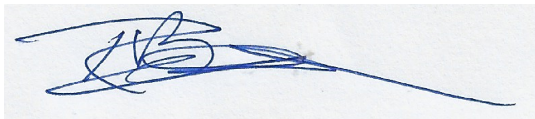
**Trustees' responsibilities**

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

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

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

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

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

Ruth Bergan  
WWOOF director and secretary

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

### 1 Accounting Policies

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

#### Basis of accounting

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

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

#### Change of accounting policy

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

#### Changes to accounting estimates

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

#### Fund Accounting

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

#### Recognition of income

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

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

### Offsetting

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

### Grants and donations

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

### Support costs

The charity has incurred expenditure on support costs.

### Volunteer help

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

### Income from membership subscriptions

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

### Liability recognition

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

### Governance and support costs

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



### Grants with performance conditions

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

### Redundancy cost

The charity made no redundancy payments during the reporting period.

### Creditors

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

### Foreign currencies

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

### Tangible fixed assets for use by charity

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

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

Office Equipment	33.33% reducing balance
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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**

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

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

## **4 Investment income**

Investment income arises from interest bearing deposit accounts.

## 5 Income from charitable activities

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

## 6 Resources expended on charitable activities

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

## 7 Governance Costs

	2023	2023	2022
	£	£	£
Governance: Independent Examiners Fees	1,053	1,053	1,020
<b>TOTAL</b>	<b>1,053</b>	<b>1,053</b>	<b>1,020</b>

## 8 Staff Costs

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

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

## 9 Defined Contribution pension scheme

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

The defined contribution was allocated 100% against unrestricted funds.

## 10 Average head count in the year

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

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

## 11 Corporation Tax

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

## 12 Tangible fixed assets

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

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

### 13 Debtors and prepayments

	2023	2022
	£	£
Prepayments and accrued income	474	389
<b>TOTAL</b>	<b>474</b>	<b>389</b>

### 14 Creditors and accruals

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

## 15 Charity funds

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

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

## 16 Transactions with trustees and related parties

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

## 17 Trustees' Expenses

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