

COMPANY NUMBER: 02852470 (Limited by Guarantee)

CHARITY NUMBER: 1126220 in England and Wales
SC045524 in Scotland

WWOOF
(WORLD WIDE OPPORTUNITIES ON ORGANIC FARMS)

Annual Report and Accounts for the year ended
31 March 2024

WWOOF (WORLD WIDE OPPORTUNITIES ON ORGANIC FARMS)

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

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Trustees' Report

Introduction

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

Finance

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

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

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

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

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

Membership

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

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

Strategy

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

Trustee Team

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

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

Staff Team

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

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

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

National Minimum Wage Legislation

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

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

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

International

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

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

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

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

Meetings

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

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

Safeguarding, Insurance and Complaints

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

Outlook

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

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

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

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

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

Company Information

WWOOF (WORLD WIDE OPPORTUNITIES ON ORGANIC FARMS)

COMPANY INFORMATION

31st March 2024

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

Objectives and Activities

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

Objectives

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

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

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

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

Financial Review

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

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

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

Reserves Policy

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

Structure, Governance and Management

Governing Document

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

Recruitment and Appointment of Trustees

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

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

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

Trustee Induction and Training

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

Risk Management

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

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

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

Organisational structure

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

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

Related parties

There were no related party transactions.

Examination of the Accounts

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

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

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

Report to the trustees/ members of	WWOOF (World Wide Opportunities on Organic Farms)
On accounts for the year ended	31 March 2024
Charity number	1126220 England and Wales SC0445524 (Scotland)
Set out on pages	17 - 29 I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.
Responsibilities and basis of report	As the trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the Company are not required by charity or company law to be audited and have chosen instead to have an independent examination.
	Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 44 (1) (c) of the 2005 Act and section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.
Independent Examiner's Statement	Since the Company is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of The Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

	<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"> 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)].
	<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
Date	7th December 2024

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

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

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

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

Balance Sheet as at 31 March 2024

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

Trustees' responsibilities

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

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

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

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



ANTHONY CHALCRAFT
SECRETARY
7th December 2024

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

1 Accounting Policies

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

Basis of accounting

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

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

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

Change of accounting policy

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

Changes to accounting estimates

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

Fund Accounting

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

Recognition of income

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

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

Offsetting

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

Grants and donations

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

Support costs

The charity has incurred expenditure on support costs.

Volunteer help

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

Income from membership subscriptions

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

Liability recognition

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

Governance and support costs

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

Grants with performance conditions

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

Redundancy cost

The charity made no redundancy payments during the reporting period.

Creditors

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

Foreign currencies

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

Tangible fixed assets for use by charity

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

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

Office Equipment	33.33% reducing balance
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Debtors

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

Cash at bank and in hand

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

Reconciliation with previous generally accepted accounting practice

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

2 Legal Status

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

3 Donations and Legacies

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

4 Investment income

Investment income arises from interest bearing deposit accounts.

5 Income from charitable activities

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

6 Resources expended on charitable activities

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

7 Governance Costs

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

8 Staff Costs

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

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

9 Defined Contribution pension scheme

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

The defined contribution was allocated 100% against unrestricted funds.

10 Average head count in the year

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

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

11 Corporation Tax

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

12 Tangible fixed assets

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

13 Debtors and prepayments

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

14 Creditors and accruals

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

15 Charity funds

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

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

16 Transactions with trustees and related parties

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

17 Trustees' Expenses

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