

COMPANY NUMBER: 02852470 (Limited by Guarantee)

CHARITY NUMBER: 1126220 in England and Wales
SC045524 in Scotland

WWOOF
(WORLD WIDE OPPORTUNITIES ON ORGANIC FARMS)

Annual Report and Accounts for the year ended
31 March 2025

WWOOF (WORLD WIDE OPPORTUNITIES ON ORGANIC FARMS)

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

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Trustees' Report

Introduction

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

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

Finance

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

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

Income breakdown:

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

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

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

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

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

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

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

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

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

Membership

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

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

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

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

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

Promotional Activity

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

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

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

Trustee Team

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

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

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

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

Staff Team

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

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

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

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

Strategy

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

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

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

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

Key decisions included:

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

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

New Working Groups

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

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

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

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

Safeguarding and Complaints

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

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

National Minimum Wage Legislation

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

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

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

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

Our Charitable Objects were amended to:

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

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

International

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

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

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

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

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

Meetings

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

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

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

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

Outlook and future plans

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

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

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

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

Company Information

WWOOF (WORLD WIDE OPPORTUNITIES ON ORGANIC FARMS)

COMPANY INFORMATION

31st March 2025

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

Objectives and Activities

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

Objectives

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

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

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

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

Financial Review

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

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

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

Reserves Policy

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

Structure, Governance and Management

Governing Document

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

Recruitment and Appointment of Trustees

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

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

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

Trustee Induction and Training

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

Risk Management

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

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

Organisational structure

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

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

Related parties

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

Examination of the Accounts

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

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

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

Report to the trustees/ members of	WWOOF (World Wide Opportunities on Organic Farms)
On accounts for the year ended	31 March 2025
Charity number	1126220 England and Wales SC0445524 (Scotland)
Set out on pages	15-29 I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.
Responsibilities and basis of report	As the trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the Company are not required by charity or company law to be audited and have chosen instead to have an independent examination.
	Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 44 (1) (c) of the 2005 Act and section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.
Independent Examiner's Statement	Since the Company is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of The Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

	<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	20/10/2025

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

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

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

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

Balance Sheet as at 31 March 2024

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

Trustees' responsibilities

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

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

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

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



ANTHONY CHALCRAFT
SECRETARY
20th October 2025

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

1 Accounting Policies

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

Basis of accounting

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

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

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

Change of accounting policy

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

Changes to accounting estimates

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

Fund Accounting

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

Recognition of income

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

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

Offsetting

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

Grants and donations

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

Support costs

The charity has incurred expenditure on support costs.

Volunteer help

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

Income from membership subscriptions

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

Liability recognition

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

Governance and support costs

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

Grants with performance conditions

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

Redundancy cost

The charity made no redundancy payments during the reporting period.

Creditors

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

Foreign currencies

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

Tangible fixed assets for use by charity

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

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

Office Equipment	33.33% reducing balance
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Debtors

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

Cash at bank and in hand

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

Reconciliation with previous generally accepted accounting practice

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

2 Legal Status

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

3 Donations and Legacies

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

4 Investment income

Investment income arises from interest bearing deposit accounts.

5 Income from charitable activities (2024 figures revised)

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

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

6 Resources expended on charitable activities

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

7 Governance Costs

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

8 Staff Costs

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

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

9 Defined Contribution pension scheme

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

The defined contribution was allocated 100% against unrestricted funds.

10 Average head count in the year

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

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

11 Corporation Tax

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

12 Tangible fixed assets

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

13 Debtors and prepayments

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

14 Creditors and accruals

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

15 Charity funds

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

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

16 Transactions with trustees and related parties

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

17 Trustees' Expenses

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