

Charity registration number 1144439

Company registration number 7239285 (England and Wales)

OXFORD CITY FARM
ANNUAL REPORT
INCLUDING UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025

OXFORD CITY FARM

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	John Manton	(Resigned 13 November 2024)
	Martin Reed	
	Lucy Davies	(Resigned 7 January 2025)
	Nicholas Rose	
	Jane Fisher	
	Catherine McCosker	
	Catherine Wilson	
	Chesta Tiwari	
	David Kay	(Resigned 9 April 2025)
	Eleanor Dent	
	Sarah Ader	(Appointed 7 May 2024)
	Mariam Iqbal	(Appointed 10 July 2024)
	Benjamin Halder	(Appointed 13 May 2025)

Charity number 1144439

Company number 7239285

Registered office
Oxford City Farm
Cornwallis Road
Oxford
OX4 3NH

Independent examiner
Gravita Audit Oxford LLP
First Floor, Park Central
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OXFORD CITY FARM

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OXFORD CITY FARM

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE FINANCIAL YEAR ENDED 30 APRIL 2025

The Trustees present their annual report and financial statements for the year ended 30 April 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The objective of the charitable company is to promote and provide, for the benefit of the community, facilities for the edification of the public. In addition, the charitable company will also serve to advance the education of the public in the agricultural arts, to include but not limited to horticulture, crafts, animal husbandry, country life and the protection and improvement of the natural environment through the best agricultural practices.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and Performance

Chair's Introduction

This year has tested us in ways we didn't expect, and reminded us why Oxford City Farm exists — to bring people together, nurture resilience and create something beautiful in the face of challenge.

A flood in September 2024 was the most significant environmental impact we've faced to date. Over 90 mm of rain fell in just 24 hours — nearly double the average for the whole month — causing surface flooding that destroyed our autumn harvest, cancelled our Autumn Festival and wiped out over 725 kg of produce with a retail value of more than £4,000.

As the water receded, the community stepped in. Volunteers dug swales (grass lined ditches that help water absorb and improve biodiversity), replanted beds and helped raise funds through the Aviva match fund appeal. Support came from a mix of regular volunteers, community members and neighbours, and within weeks our planting plans were back on track.

Alongside our recovery from the flood, we achieved other major milestones — launching our new **2024–27 strategy** with four priorities: **Grow, Learn, Thrive, Sustain**, and extending our lease to allow evening and weekend use. This has opened up community and revenue generating opportunities with more site hires, community events, and created more time in a week for volunteer-led initiatives, including the Goat Wellbeing Programme and our afterschool club for families from Larkrise School.

We've continued to be a place where ideas from our community are turned into reality. Our volunteers, visitors, and partners have been the lifeblood of the farm, and together, we've created a year that, despite its challenges, leaves us stronger and more connected than before.

Volunteers: the golden thread

Volunteering is the heartbeat of Oxford City Farm. It is also the golden thread that connects every strand of our strategy. Whether it is **growing food** alongside our growers, **learning** new skills in school sessions and workshops, **thriving** through wellbeing programmes and community events, or helping to **sustain** the organisation through fundraising, café support and governance, volunteering touches every aspect of the

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE FINANCIAL YEAR ENDED 30 APRIL 2025

farm's life.

This year we have taken a step forward in how we support and understand our volunteer contribution. A new volunteer management system, currently focused on Community Farming sessions, is giving us clearer insight into who is taking part and how often. Already we can see that between January and April, **around 80 people volunteered at least monthly, with a further 150 joining one to three sessions, and over 250 new volunteers signed up** across the year overall. The system will be rolled out more widely in the coming year, helping us capture the full breadth of involvement, from animal care and gardening to café, kitchen, and school session support.

The impact of volunteers is more than numbers. Two of this year's highlights—the Goat Wellbeing Programme and the volunteer-led afterschool club—emerged directly from community members' ideas and, supported by staff, have become sustainable new offerings. These examples show how volunteers don't just contribute to the farm's activities: they shape its future. The National Lottery Reaching Community's fund has been instrumental in building the capacity of the organisation and providing flexible funding so we can respond to community input to make these activities happen.

By investing in how we manage volunteering, we are strengthening the farm overall—making it easier to tell our story to and attract funders, to recognise the depth of contribution from our community, and to build resilience for the years ahead.

Headline Statistics 2024–25

Measure	2024–25	2023–24	Notes
Total visitors attendances at community farming sessions	9,100+	8,200+	Derived from people counter
Total newly registered volunteers	Over 250	214	Newly completed volunteer application forms
Total regular volunteers	180	110	Includes regular and project-specific
Volunteer hours	9,100+	8,000+	Includes animal care, market garden, events
School sessions delivered	106	108	Our focus is on sustained engagement over several multiple terms in total we supported over 30 children
Total child attendance during school and toddler sessions	1,500+	1,600+	Lower school group numbers reflect higher individual needs, with smaller groups ensuring pupils receive the right support.
Kg produce donated	866kg	810kg	Lower due to flood losses
Value of produce donated (RRP)	£5,916	£4,844	Increase due to improvements in crop protection and irrigation
Earned income	£77,779	£56,303	From away days, school sessions, animal activities, produce sales & site hire
Active grants in year	12	12	See funders in text
New funders this year	10	7	See SUSTAIN section

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE FINANCIAL YEAR ENDED 30 APRIL 2025

Year in Review – Our Four Strategic Aims

GROW: Increasing access to fresh, nutritious, and local food while reducing food waste through sustainable farming practices and community-based initiatives

The farm's fields and gardens are central to our vision. Every seed planted and every harvest shared reflects our commitment to tackling food waste and improving access to local, healthy produce. Volunteers play a vital role here—whether it's caring for crops, feeding animals, or helping turn surplus harvests into meals, cakes, and preserves that nourish the community. This year we've deepened our partnerships with local food networks and taken steps toward a sustainable business model that balances donation with sales, ensuring our produce supports both community needs and the farm's long-term resilience.

Activities highlights

- **Market Garden & Animal Care:** Despite September's flooding, our growers and volunteers maintained regular planting, harvesting, and care of our goats, chickens, and bees.
 - **Flood Recovery:** We created two swales – a shallow, planted drainage channel that slows and absorbs rainwater – helping prevent future floods while supporting soil health and biodiversity. Beds were replanted with over wintering crops and new compost sourced to replace damaged soil.
 - **Produce Impact:** 866 kg of fresh vegetables and herbs donated to local residents and partner organisations.
 - **Events:** Spring Plant Sale attracted over 200 visitors and raised funds for seeds and compost. Good to Grow workshops saw 59 people trained.
 - **Supporters & Funders:** Flood recovery funded in part by **Aviva Match Fund** and community donations; investment in growing infrastructure **Good Food Oxford - OxFarm2Fork project** and **Lord Lieutenancy of Oxford**. Seeds and growing materials funded by the Doris Field Charitable Trust and Magdalen College Trust.
 - **New Arrivals:** And last but not least, this year saw the arrival of the farm's newest species — pigs! Their presence has already delighted visitors and volunteers alike, adding to the diversity of our animal care work and offering fresh opportunities for learning and engagement.
-

LEARN: Connecting people of all ages with food, farming, and nature by providing diverse educational opportunities

Learning at the farm takes many forms—from the laughter of toddlers in Little Wellies, to teenagers gaining hands-on work experience, to adults discovering new skills through workshops and volunteering. Volunteers are at the heart of this too: they share knowledge, inspire curiosity, and help us create a farm that is a living classroom for everyone. This year we've continued to work closely with schools and expanded community events, while also laying the groundwork for accreditation to strengthen the quality and recognition of our learning offer.

Between May 2024 and April 2025, the Farm had over 1,500 child attendances across its education and wellbeing programmes. This included 903 school group attendances from local primary and specialist schools (average group size 9), and 634 attendances at our Little Wellies early years sessions (average group size 16). These sessions were delivered consistently throughout the year, with a total of 146 children's sessions. These numbers don't include the large number of children that visit during our community farming sessions and volunteer-led afterschool club so the numbers reached is likely to be much higher.

Activity highlights

- **School Partnerships:** Weekly sessions with Rose Hill Primary and targeted learning opportunities for SEND groups, supported by the **OCVA Well Together programme**.
- **Advanced accredited Gardeniser training course**, run in partnership with Social Farms & Gardens and supported by WISH National Lottery Partnership funding. The course ran from March

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to May, combining two in-person sessions with eight online sessions. Twelve community organisers completed the training, strengthening Oxford and surrounding areas' capacity for community-led growing projects.

- **Afterschool Club:** Started by a regular volunteer and also a parent at Larkrise School, later taken on by other parent leads within the group to ensure sustainability.
- **Outdoor Learning:** Summer holiday sessions for children aged 8–12 supported by Social Farms & Gardens, offering hands-on farm experiences targeting those in receipt of free school meals.
- **Workshops & Courses:** Hosted Climate Fresk workshop for volunteers; fibre arts skill-sharing sessions; and "Cooking for the Planet" sessions exploring seasonal plant-based food funded by CAG.
- **Supporters & Funders:** OCVA Well Together, Asda Foundation, CAG, WISH National Lottery Partnership, Social Farms and Gardens

THRIVE – Connecting people and communities to promote personal growth, social connections, and improved wellbeing

The farm is also a place where people come together, find friendship, and improve their wellbeing. Volunteers often tell us that the farm feels like "a second home," a space where they can connect with nature, animals, and each other. From goat care to community cooking, these opportunities help people build skills, confidence, and belonging. This year we've deepened our work on wellbeing, including piloting green social prescribing links with local healthcare providers and continuing to offer activities that support the most vulnerable in our community.

Activity highlights

- **Goat Wellbeing Programme:** Volunteer-led sessions for individuals with additional needs, supported by the **HDH Wills Charitable Trust**, with participants reporting increased confidence, reduced anxiety, and positive social interaction.
- **Festivals & Celebrations:** Winter Warmer drew over 384 visitors for music, craft, food stalls, and family activities. The Autumn Festival was cancelled due to flooding but replaced with smaller gatherings including the Wassailing and volunteer thank you event.
- **Regular activities:**
 - **Wednesday Wellbeing sessions:** Weekly gardening and nature-based activities providing gentle structure, social connection, and outdoor exercise. With **359 attendances across 50 sessions**, these continue to be a cornerstone of our wellbeing offer.
 - **FarmAbility partnership:** Regular visits by adults with learning disabilities and autism, creating inclusive opportunities for purposeful farm work and connection with food and nature. **Over 170 attendances this year across 48 sessions.**
 - **Cooking on a Budget:** Hands-on community kitchen sessions that support participants to learn practical skills for preparing affordable, healthy meals. **172 attendances across 41 sessions.**
 - **Wellies & Bellies group** – a weekly social and wellbeing session for people (often people with additional needs or facing isolation) seeking connection, gentle structure and meaningful activity. In addition to the 327 attendances across 50 sessions, with support from the County Council's Household Support Fund via Good Food Oxfordshire, we also piloted incorporating batch cooking for a local homeless organisation as part of the programme.

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- **Partnership Activities:** Student wellbeing sessions with four Oxford colleges
-

SUSTAIN – Building strong partnerships and community networks to enhance community cohesion, organisational capacity, generate revenue, and support our long-term vision of an empowered, resilient, and healthy community

Sustainability for us means more than farming practices—it's about ensuring the farm itself thrives long into the future. Volunteers again play a crucial role here, from shaping new initiatives like the afterschool club and Goat Wellbeing Programme, to supporting our governance, café, and events. This year we've focused on strengthening our core capacity: securing funding, developing plans for our main building and community kitchen post-2025, and refining our volunteer systems to reflect the growing scale and diversity of involvement.

Activity highlights

- **Financial Resilience:** Despite losses from the flood, earned income from produce sales and site hire improved year-on-year, supported by the lease extension enabling evening and weekend hires.
 - **Grants & Funders:** This year we secured funding from:
 - National Lottery Reaching Communities Fund
 - HDH Wills Charitable Trust
 - Swire Charitable Trust
 - Aviva Match Fund
 - Big Green Give Match Fund
 - Lord Lieutenantcy
 - OCVA Well Together
 - James Cowper Kreston Foundation Grant
 - Asda Foundation
 - Magdalene College Trust
 - We are deeply grateful not only to these organisations but also to the generosity of our community. More than **264 individual donors** contributed through the Aviva appeal and the Big Green Give, ensuring every pound was doubled through match funding. Their support helped us recover from flooding, safeguard the farm's future and continue offering free access to food-growing and community activities while working with the biodiversity on our site.
 - **Environmental Action:** Continued investment in soil health, composting, and biodiversity, including owl box feasibility assessment.
 - **Organisational Development:** Volunteer subgroups piloted to feed into strategy delivery; governance review in progress to enable more volunteer involvement in decision-making.
-

LOOKING AHEAD

As we move into the next year, Oxford City Farm will continue to build on the strong foundations laid in 2024/25 while responding to the challenges and opportunities ahead. A key moment will be the conclusion of our **National Lottery Reaching Communities grant in August 2025**. This support has underpinned a period of astonishing growth—both figuratively, in the reach of our programmes and community impact, and literally, in the abundance of food grown on our land. As that funding comes to an end, we are working hard to secure new funders to sustain and extend what has been achieved.

Our priorities for the year ahead include:

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- **Strengthening flood resilience and climate adaptation** – carrying forward work on drainage and exploring climate-adaptive growing methods to secure the future of our site and ensure continued access to nutritious, local food.
- **Supporting vulnerable adults** - Transitioning the FarmAbility group to be directly delivered by the farm. We are also reviewing our provision for adults with additional needs.
- **Expanding educational opportunities** – piloting new offers for schools and youth groups to reach more young people and inspire curiosity about food, farming, and the natural world.
- **Developing sustainable income streams** – trialling expanded use of the site for evening and weekend hire, as well as strengthening our seasonal produce marketing, balancing community benefit with organisational sustainability.
- **Embedding volunteer leadership** – developing volunteer subgroups that feed into governance, creating meaningful opportunities for our community to shape the farm's future while strengthening our organisational resilience.

Together, these priorities reflect our commitment to **growing food, learning together, thriving as a community, and sustaining the farm** for the long term.

Financial review

The results for the year ending 30 April 2025 are set out in the Statement of Financial Activities on page 12.

Reserves held at the year-end amounted to £256,857 of which £77,307 is restricted (2024: £199,444 of which £29,167 was restricted.) These funds will be used to support the aims and activities of the charity in the years ahead.

The Trustees are aware that accumulating reserves that enable the Farm to cope with unforeseen events, contingencies and opportunities is an essential part of carrying out their duties in the overall management of the Farm's affairs. A review of the adequacy of such reserves is made on a regular basis. A policy of having reserves equivalent to 3-6 months running costs has been set.

The Trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

Oxford City Farm is a company limited by guarantee and registered as a charity under the Charities Act. The charitable company is governed by its Memorandum and Articles of Association. Oxford City Farm was incorporated as a company on 29 April 2010 (registered company number 7239285) and registered by the Charity Commission on 26 October 2011 (charity number 1144439).

The Board of Trustees appoints new members to the board to fill vacancies or broaden expertise. Particular emphasis is placed upon the appointment of Trustees with knowledge and experience relevant to the charitable company's activities. The board are keen to recruit trustees who reflect the broad beneficiary base of the charitable company.

Before appointment, trustees fill in an expression of interest form, provide references, attend a meeting of the board as a guest and are asked to read induction materials which include a trustee job description, background information on the charity and an overview of their responsibilities under the Companies and Charities Acts.

Decision making powers are retained by the Trustees and exercised at their regular meetings.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

John Manton - (Resigned 13 November 2024)
Lucy Davies - Chair to 10 July 2024 (Resigned 7 January 2025)
Martin Reed - Treasurer + Co Chair from 9 April 2025
Nicholas Rose

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE FINANCIAL YEAR ENDED 30 APRIL 2025

Jane Fisher

Catherine McCosker

Catherine Wilson - Secretary to 11 September 2024 + Co Chair from 10 July 2024

Chesta Tiwari

David Kay - Co Chair from 10 July 2024 to 9 April 2025 (Resigned 9 April 2025)

Eleanor Dent

Sarah Ader Secretary from 11 September 2024 (Appointed 7 May 2024)

Mariam Iqbal (Appointed 10 July 2024)

Benjamin Halder (Appointed 13 May 2025)

The Trustees have identified and considered the major risks to which the charity is exposed and have established systems and procedures to mitigate those risks.

Small company exemptions

The financial statements have been prepared in accordance with provisions applicable to companies subject to the small companies' regime under the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities.

The Trustees' report was approved by the Board of Trustees.



Martin Reed

Trustee – Treasurer

Date: 14/9/2025

OXFORD CITY FARM

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF OXFORD CITY FARM

I report to the Trustees on my examination of the financial statements of Oxford City Farm (the Charity) for the year ended 30 April 2025.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity 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 Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Gary Pready FCA
Gravita Audit Oxford LLP

First Floor, Park Central
40-41 Park End Street
Oxford
OX1 1JD

Dated: 17/9/25.....

OXFORD CITY FARM

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 APRIL 2025

		Unrestricted funds	Restricted Funds	Total	Unrestricted funds	Restricted Funds	Total
		2025	2025	2025	2024	2024	2024
	Note	£	£	£	£	£	£
Income from:							
Donations and legacies	3	55,298	173,797	229,095	5,620	187,859	193,479
Charitable activities	4	77,779	-	77,779	56,303	-	56,303
Total Income		133,077	173,797	306,874	61,923	187,859	249,782
Expenditure on:							
Raising funds	5	1,121	-	1,121	110	-	110
Charity activities	6	126,745	121,595	248,340	79,834	158,422	238,256
Total expenditure		127,866	121,595	249,461	79,944	158,422	238,366
Net incoming / (outgoing) resources before transfers		5,211	52,202	57,413	(18,021)	29,437	11,416
Gross transfers between funds		4,062	(4,062)	-	61,703	(61,703)	-
Net income/ (expenditure) for the year		9,273	48,140	57,413	43,682	(32,266)	11,416
Net movement in funds							
Fund balances at 1 May 2024		170,277	29,167	199,444	126,595	61,433	188,028
Fund balances at 30 April 2025		179,550	77,307	256,857	170,277	29,167	199,444
		=====	=====	=====	=====	=====	=====

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

OXFORD CITY FARM

BALANCE SHEET

AS AT 30 APRIL 2025

		2025	2024
	Note	£	£
Fixed assets			
Tangible assets	10	65,935	101,149
Current assets			
Debtors	11	35,485	1,441
Cash at bank and in hand		162,543	108,069
		198,028	109,510
Creditors: amount falling due within one year	12	(7,106)	(11,215)
Net current assets		190,922	98,295
Total assets less current liabilities		256,857	199,444
		=====	=====
Income funds			
Restricted funds	14	77,307	29,167
Unrestricted funds		179,550	170,277
		256,857	199,444
		=====	=====

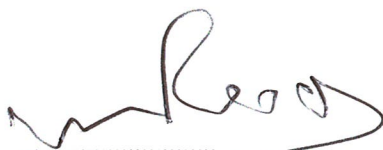
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 April 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Trustees on 16/9/2025



Martin Reed
Trustee

Company registration number 7239285

OXFORD CITY FARM

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

1. Accounting policies

Charity information - Oxford City Farm is a private company limited by guarantee incorporated in England and Wales. The registered office is Cornwallis Road, Oxford, OX4 3NH.

1.1. Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2. Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3. Charitable funds

Unrestricted funds are general funds that are available for use at the trustees' discretion in furtherance of the objects of the Charity.

Designated funds are those earmarked by the trustees for use in a particular area or for specific areas.

Where income is received for purposes specified by the donor or by the terms of an appeal under which it was raised, that income is shown as restricted in the Statement of Financial Activities. Expenditure for the specified purposes is shown as restricted expenditure. Any unexpended balance at the balance sheet date is carried forward as a restricted reserve.

1.4. Income

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received. The following specific policies are applied to particular categories of income:

Donations – For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated goods, facilities and services – Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably, and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example, the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

OXFORD CITY FARM

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

Grants- Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received, and the amount can be measured reliably. If entitlement is not met, then these amounts are deferred.

1.5. Expenditure

Expenditure is accounted for on an accruals basis and gross of any related income. Costs are classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of the resources.

- Costs of charitable activities comprise direct expenditure. Where costs cannot be directly attributed, they have been allocated to activities on a basis consistent with the use of resources.
- Governance costs include those costs, such as independent examination fees and legal and professional fees, associated with constitutional and statutory requirements.

1.6. Tangible Fixed Assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Improvements to property	20% on a straight-line basis
Plant and equipment	20% on a straight-line basis
Fixtures and fittings	20% on a straight-line basis

Tangible fixed assets acquired using restricted funds are re-classified as unrestricted assets once all funding restrictions are met.

1.7. Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2. Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are re-viewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision only affects that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The key area of estimation uncertainty in these financial statements is the depreciation charge, in 2025 this was £39,276 (2024: £34,214).

OXFORD CITY FARM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

3. Donations and legacies

	Unrestricted funds 2025	Restricted funds 2025	Total 2025	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£	£	£	£
Donations and legacies	35,298	-	35,298	5,620	208	5,828
Income from grants	20,000	173,797	193,797	-	187,651	187,651
	55,298	173,797	229,095	5,620	187,859	193,479
	=====	=====	=====	=====	=====	=====

4. Charitable activities

	Unrestricted funds 2025	Restricted funds 2025	Total 2025	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£	£	£	£
School visits and events	53,609	-	53,609	41,808	-	41,808
Produce	18,506	-	18,506	11,173	-	11,173
Activity Memberships	3,944	-	3,944	2,105	-	2,105
Bank Interest	1,720	-	1,720	1,217	-	1,217
	77,779	-	77,779	56,303	-	56,303
	=====	=====	=====	=====	=====	=====

5. Raising funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£	£	£	£
Cost of generating funds	1,121	-	1,121	110	-	110
	=====	=====	=====	=====	=====	=====

OXFORD CITY FARM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

6. Charitable activities

	2025	2024
	£	£
Staff costs	157,383	159,524
Depreciation	39,276	34,214
Insurance and utilities	6,221	6,732
Repairs, renewals and maintenance	7,005	6,213
Site Development	4,932	1,293
Training costs	1,364	2,953
Consultancy	2,000	2,000
Events costs	7,475	5,281
Animal costs	7,693	8,582
Growing costs	5,716	3,049
Other costs	4,669	4,666
Management systems	2,131	1,857
	<u>245,865</u>	<u>236,364</u>
Governance costs	2,475	1,892
	<u>248,340</u>	<u>238,256</u>
	=====	=====
Analysis by fund		
Unrestricted funds	126,745	79,834
Restricted funds	121,595	158,422
	<u>248,340</u>	<u>238,256</u>
	=====	=====

7. Governance costs

	2025	2024
	£	£
Accountancy Fees	2,358	1,800
Legal and professional	-	-
Other governance costs	117	92
	<u>2,475</u>	<u>1,892</u>
	=====	=====
Analysed to Charitable Activities		

OXFORD CITY FARM

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

8. Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

9. Employees

The average monthly number of employees during the year was:

2025	2024
Number	Number
10	10
=====	=====

Employment costs

	2025	2024
	£	£
Wages and Salaries	146,909	149,551
Social security costs	4,376	4,024
Pension costs	6,098	5,949
	<hr/>	<hr/>
	157,583	159,524
	=====	=====

There were no employees whose annual remuneration was more than £60,000.

OXFORD CITY FARM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

10. Tangible fixed assets

	Improvements to property £	Plant and equipment £	Fixtures and fittings £	Total £
Cost				
At 1 May 2024	81,912	6,372	111,276	199,560
Additions	2,275	1,787	-	4,062
Disposals	-	-	(2,885)	(2,885)
At 30 April 2025	84,187	8,159	108,391	200,737
Depreciation				
At 1 May 2024	37,998	3,380	57,033	98,411
Charged in the year	16,562	1,314	21,400	39,276
Disposals	-	-	(2,885)	(2,885)
At 30 April 2025	54,560	4,694	75,548	134,802
Carrying amount				
At 30 April 2025	29,627	3,465	32,843	65,935
	=====	=====	=====	=====
At 30 April 2024	43,914	2,992	54,243	101,149
	=====	=====	=====	=====

11. Debtors

	2025	2024
	£	£
Trade Debtors	8,158	600
Accrued Income + Prepayments	27,327	841
	=====	=====
	35,485	1,441
	=====	=====

OXFORD CITY FARM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

12. Creditors: amounts falling due within one year

	2025	2024
	£	£
Taxation and social security	2,665	1,824
Accruals, deferred income and other creditors	4,441	9,391
	<u>7,106</u>	<u>11,215</u>
	=====	=====

13. Retirement benefit schemes

Defined contribution schemes

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £6,098 (2024 - £5,949).

14. Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 May 2024 £	Incoming Resources £	Resources expended £	Transfers £	Balance at 30 April 2025 £
National Lottery	29,328	118,042	(94,422)	(1,197)	51,751
WISH - National Lottery Partnership	(161)	12,500	(10,269)	-	2,070
James Cowper Kreston Foundation	-	5,000	(3,085)	(1,915)	-
Magdalen College Trust	-	750	(750)	-	-
GFO -F2F Investment	-	1,628	(1,628)	-	-
Social Farms + Gardens	-	1,500	(1,500)	-	-
CAGPOL - Food Waste	-	200	(200)	-	-
Doris Field Trust	-	1,000	(397)	-	603
OCVA Well Together	-	8,177	(4,229)	-	3,948
GFO -HFS	-	3,000	(3,000)	-	-
HDL Wills Charitable Trust	-	20,000	(1,550)	-	18,450
Asda Foundation	-	2,000	(565)	(950)	485
	<u>29,167</u>	<u>173,797</u>	<u>(121,595)</u>	<u>(4,062)</u>	<u>77,307</u>
	=====	=====	=====	=====	=====

Fixed Asset Purchases - Tangible fixed assets acquired using restricted funds are re-classified and transferred to unrestricted assets once all funding restrictions are met.

OXFORD CITY FARM

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

14. Restricted funds

(Continued)

National Lottery – Food to Fork – Three-year funding from National Lottery's Reaching Communities grant scheme to support the Community Farming and Community Kitchen sessions at the farm and assist in increasing public access.

WISH - National Lottery Partnership – Five-year funding partnered with Cherwell Collective and seven other Oxford organisations to increase the capacity of the WISH hub. Training funding is provided to OCF to run a series of growing workshops and to support other growing activities in the Oxford area.

James Cowper Kreston Foundation – Grant to support the development of a sensory kitchen garden and seating area.

Magdalen College Trust - Grant to support the purchase of seeds and growing materials for community growing activity.

GFO F2F Investment - Investment funding from Good Food Oxfordshire to purchase growing materials to increase yield and sales through the OxFarmtoFork platform.

Social Farms + Gardens - Grant to run outdoor learning sessions during the school holidays for children aged 8-12.

CAGPOL - Food Waste Project - Grant to support activities promoting the reduction of food waste

Doris Field Charitable Trust – Grant to purchase seeds and growing materials.

OCVA Well Together - Grant to work with Rose Hill Primary School to run weekly nurturing sessions for children in Years 4+5.

GFO-HSF - Grant from the Household Support Fund to pilot batch cooking sessions, as part of existing well-being group, to supply homemade meals for a local homeless group.

HDH Wills Charitable Trust - Grant to support the running of our core Community Volunteering and Environmental Stewardship project.

Asda Foundation – Asda Outdoor Community Spaces grant to improve our central farmyard and children's play area.

OXFORD CITY FARM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

15. Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 30 April 2025 are represented by:						
Tangible assets	65,935	-	65,935	101,149	-	101,149
Current assets/ (liabilities)	113,615	77,307	190,922	69,128	29,167	98,295
	-----	-----	-----	-----	-----	-----
	179,550	77,307	256,857	170,277	29,167	199,444
	=====	=====	=====	=====	=====	=====

16. Related party transactions

There were no disclosable related party transactions during the year (2024 – none).