FarmAbility

England & Wales · Charity number 1153282

Details

Other names	FARM INSPIRATION TRUST, FARMABILITY, FIT
Status	Registered
Legal form	CIO
Registered	2013-08-07
Register	View on the Charity Commission register

Contact

Address	FarmAbility 1 Abbey Street Eynsham Witney Oxfordshire OX29 4TB
Phone	07787 412630
Email	info@farmability.org.uk
Website	http://www.farmability.org.uk

Activities

Objects: THE CHARITY'S OBJECTS OF THE CIO ARE:1) THE ADVANCEMENT OF EDUCATION;2) THE RELIEF OF THOSE IN NEED, BY REASON OF YOUTH, AGE, ILL-HEALTH, DISABILITY, FINANCIAL HARDSHIP OR OTHER DISADVANTAGETHROUGH LEARNING ABOUT AND PRACTICAL EXPERIENCE OF FARMING, THE COUNTRYSIDE AND INTERACTION WITH ANIMALS AND THE NATURAL ENVIRONMENT

Activities: Education using the farm environment

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Disability, Arts/culture/heritage/science, Animals, Environment/conservation/heritage
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

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Geography

- Buckinghamshire
- Gloucestershire
- Oxfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£540,770	£534,760	£231,936	21
2024-09-30	£456,402	£362,834	-	-
2023-09-30	£295,821	£320,061	-	-
2022-09-30	£274,130	£283,829	-	-
2021-09-30	£210,911	£173,621	-	-

Trustees

Name	Role	Appointed
Rosalind Warren	Chair	2017-05-16
Dr Judith Claire Samuel		2020-01-01
Hannah West		2023-10-24
Helen Saunders		2024-10-24
Lawrence Coupland		2022-04-26
Mark David Crosby		2024-01-22
Neil Sleight		2023-04-27

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FarmAbility

England & Wales - Charity number 1153282

Accounts

FarmAbility

(formerly Farm Inspiration Trust)

A Charitable Incorporated Organisation
Registered Charity No. 1153282

UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENT
Year End 30 September 2025



www.farmability.org.uk

CONTENTS

Reference and administrative details of the charity, its trustees and advisers 3

Trustees' report 4

Independent examiner's report 13

Statement of financial activities 14

Balance Sheet 15

Statement of Cashflows 16

Notes to the financial statements 17

REFERENCE AND ADMINISTRATIVE DETAILS OF THE TRUST, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 30 SEPTEMBER 2025

Trustees	Mr L Coupland Dr J Samuel Mr N Sleight Ms R Warren (Chair of Trustees) Ms H West Mr M Crosby Mr W Gale (Treasurer), retired 24th October 2024 Ms H Saunders (Treasurer), appointed 24th October 2024

Charity Name: On 3rd March 2021 the Charity changed its name from Farm Inspiration Trust to FarmAbility

Charity registered Number	1153282
Principal & Registered office	1 Abbey Street Eynsham Oxfordshire OX29 4TB
Senior Management Team	Ms Coralie Hopwood, Chief Executive Mr Olek Salmanowicz, Programme Manager Ms Jenny Creese, Operations & Projects Manager Ms Jenna Crook, Finance Lead (appointed April 2025) Ms Helen Saunders, Treasurer (from 24th October 2024)
Charity Banking Provider	CAF bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
Independent Examiners	Gravita Audit Oxford LLP First Floor, Park Central 40-41 Park End Street Oxford OX1 1JD

TRUSTEES' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2025

The Trustees present their annual report together with the financial statements of FarmAbility for the year ended 30th September 2025.

OBJECTIVES AND ACTIVITIES

Objects and Aims
The objects of the Charity, as set out in its Constitution, are:

"The advancement of education and the relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage through learning about the practical experience of farming, the countryside and interaction with animals and the natural environment".

Activities for Achieving Objectives
FarmAbility's vision is of an inclusive society where people with disabilities lead fulfilling lives by taking active roles in their community.



Our mission is to enable people with learning disabilities, some of whom are also autistic to develop skills and competencies for purposeful living and occupations, through participation in programmes on farms and in outdoor productive spaces.

People with learning disabilities face multiple barriers to leading fulfilling lives; FarmAbility is committed to improving quality of life of our participants through access to meaningful activities. Our particular focus is on people who face the most significant barriers to community inclusion, and who experience the lowest levels of employment in the UK workforce. This group of people is susceptible to experiencing health inequalities, social exclusion, mental illness and poverty.

Of the multiple barriers faced by people with disabilities, at FarmAbility we are best placed to tackle the barrier they face to finding a regular, meaningful occupation, with all the benefit to physical health and mental wellbeing that having an occupation brings. This is because our experience and skills are in using outdoor spaces and work environments to generate a range of purposeful activities that can engage people with differing abilities and needs in the way that many indoor environments cannot. The outdoor environment and natural, green spaces, offer a wealth of health benefits and opportunities for focus, concentration, independence and reduction in anxiety and sensory overwhelm.

We want to increase the opportunities for meaningful occupation open to people with learning disabilities, and to increase their capacity to take up those opportunities. We also want to encourage local employers to offer opportunities in the workplace through paid employment or volunteering, as this is where many people will find progression. If we can positively impact in these areas, we should see progress towards our intended outcome.

Our primary role is to use purposeful, outdoor programmes as a means to increasing skills and confidence, building useful experience, and enabling progression. Over the past thirteen years we have learned that our programme model (small group work, applying Occupational Therapy theories and practice and using an enabling approach to support) can encourage significant and positive change in the degree to which someone can successfully engage in a range of activities. Those who attend FarmAbility are called "co-farmers".

Our secondary role is to work beyond the boundaries of the farm to increase the number and range of meaningful opportunities for co-farmers in their community. This means working in partnership with other charities to strengthen our capacity and exploring partnerships with employers to create workplace opportunities.

We offer co-farmers a changing seasonal schedule of activities, informed by personal choice and preference, which includes activities such as vegetable gardening, woodworking, basic animal husbandry and horse care, woodland work (coppicing, tree planting), and seasonal farm tasks.

Weekly programme of outdoor, purposeful activities
FarmAbility's core service is a weekly programme running throughout the year that provides activities for co-farmers in a range of farm, horticultural and nature-based settings. Our main bases for regular sessions in the year 2024-2025 have been FAI Farms at Wytham, Park Farm on the Blenheim Estate, Willowbrook Farm at Hampton Gay, Millwood Market Garden at Long Hanborough, Sandy Lane Farm in Tiddington, Oxford City Farm, The MAP Garden at Gagingwell. We have also maintained monthly outreach visits to Long Mead Meadow Conservation Project in Eynsham and Sarsden Glebe near Chipping Norton.

Key characteristics of our service include:

- An enabling approach to support co-farmers that encourages autonomy, independence and the confidence to try new things;
- Embedding occupational therapy practice throughout the programme to improve people's adaptive behaviour and occupational functioning;
- Celebrating co-farmers' achievements and recording these through Everyday Breakthroughs, which we analyse on a seasonal basis and share with co-farmers, families and support teams at co-farmer annual reviews;
- Enabling people to take an appropriate and measured level of risk that allows them to build capabilities.
- Underpinning all of our endeavours with the principles of environmental sustainability: reusing and recycling where possible; chemical free growing and regenerative farming practices; use of alternative energy and habitat creation for wildlife.



If a co-farmer has a Personal Budget or receives Direct Payments from the Local Authority they contribute to the costs of the service; if not, then we endeavour to subsidise their attendance through a Bursary Fund. There is no time limit on a person's attendance at FarmAbility unless they are receiving a subsidy, which may be offered for a fixed time period.

Opportunities for school and college students between 16-19 years

We recognise that the transition from full-time education to adulthood is particularly challenging for people with learning disabilities and additional needs. In order to address this we started the Schools Programme aimed at enabling students in their final three years of school or college to join FarmAbility in order to build their confidence and skills for the transition, and to encourage them to move on to meaningful occupations.



From September 2024 to July 2025, MacIntyre Endeavour Academy students continued to attend on a weekly basis during term time, further developing relationships with our team and with the wider co-farmer community on site at Millwood Market Garden.

Additionally, through grant funding from Bicester Village, Oxford University and Tesco Stronger Starts fund we were able to invite students from more SEND schools to have experiences on our host farm sites. From January-July 2025 we worked with Bardwell School (girls), Frank Wise School and Mabel Pritchard School to offer tailored taster activities to their students, broadening experiences and opening up interest in future outdoor learning opportunities.

Impact and Outcomes

This year, with funding support from the National Lottery Reaching Communities Fund, we have established the new role of Co-Farmer Outcomes Lead, funded for 3 years until December 2027. Over the 9 months from January to September 2025 the remit of this role was to establish a refreshed, fit for purpose monitoring, evaluation, accountability and learning (MEAL) framework, to better record experiences, co-farmer and family voice, observations and outcomes and describe the impact of our service to an external audience.

FarmAbility's new monitoring process provides a structured, consistent way to understand each co-farmer's journey from referral through to exit. It brings together all the information we gather into a single, coherent system. The aim is to capture meaningful evidence of change, celebrate achievements, and ensure families, co-farmers and Programme Leaders have a shared understanding of progress. It also helps us identify where we can improve our service and demonstrate impact to commissioners and funders.

The process begins at referral and onboarding. Initial information is gathered through the Referral Form, the taster session, and the new Knowing You and Health Measure Forms.

Two key measurement tools begin at onboarding:

- the Health and Activity Measures Questionnaire, repeated every nine months, which tracks outcomes and wellbeing; and
- the Observations and Goals Spreadsheet, which Programme Leaders update regularly to record strengths, emerging themes, and progress towards goals.

A new three-month check-in form for families provides early feedback on how things are going, what is working well, and anything that needs adjusting. Throughout the year, additional qualitative data is collected from ad hoc testimonials, case studies, student assessments, and co-farmer focus groups.

Visual evidence is captured daily through the digital SeeSaw platform, giving families insight into activities and providing rich material for demonstrating progress. These images and videos support both ongoing goal review and the annual review.

The year culminates in the Annual Review, which brings together all strands of information. In Part 1, staff share highlights from SeeSaw, examples from observations, any relevant qualifications, and updates on past goals. Together with the co-farmer and family, new goals are agreed for the year ahead. Our new Part 2 of the review gathers structured feedback from co-farmers and families on enjoyment, challenges, suggestions for improvement, impact on wellbeing and skills, and future hopes.

"coming here has given me that confidence that I can speak out".- ***co-farmer, September 2025.***

" It's his favourite day of the week - of all the services he attends!"- ***parent, August 2025.***

When a co-farmer leaves the service, an Exit Form records the reason for leaving and welcomes feedback before administrative closure. Co-farmers may leave for a number of reasons and it helps us gather information on what we can adjust, improve, maintain, as well as feedback to share with the team on how they have impacted a person's life.

"The service is amazing and we will really miss it. FarmAbility has been life enhancing for M and quite irreplaceable. […] Every single time, for years on end, at the end of a FarmAbility day, whenever I asked M how his day had been, he'd put his hands in the air, smile and shout 'fantastic'! […] I never once in 10 years heard him say anything negative about his time at FarmAbility… never cold, never ever bored".- ***parent, exit form 2025***

"…The rhythm of a FarmAbility day, like the rhythm of the seasons, was well practised for staff and co-farmers alike. The confidence that grew in the knowledge that soil may be sifted or pots weeded, that tea and some fantastic edible creation would be enjoyed, and lastly, a gentle, humorous walk to appreciate together, and apart, with people swapping stories and jokes like a wave down the road. To the inevitable end of a splendid game of poo sticks in the stream. What more beauty is there in life? M's spirit soared on these days. As did mine." – ***Co-farmer support worker, exit form, 2025.***

Across this process, we aim to measure:
- Wellbeing and mental health: changes in confidence, mood, resilience, enjoyment and engagement.
- Physical health: stamina, mobility, healthy choices, activity levels and participation in physical tasks.
- Life and work skills: independence, task skills, problem-solving, communication and practical competencies.
- Social connection and sense of belonging: friendships, teamwork, comfort on site, trust in staff, and contribution to community life.
- Progress towards personal goals: using Observations and Goals spreadsheet, SeeSaw evidence and formal annual review reflections.
- Overall impact on the co-farmer and their wider support network: including families' experiences and any effects on home/community life.

"We are all so impressed with how much FarmAbility helps A and have all noted a lot of progression, especially in his ability to do many more things independently and generally getting stuck into tasks a lot more confidently". -Parent of co-farmer, July 2025.

Our volunteers and pro-bono support

In 2024-2025 nine new volunteers joined us. 4 volunteers stood down due to health reasons, 4 left to go into employment (one of whom took up a position within our charity) and we established a waiting list for new applicants. There were 32 regular volunteers supporting our work each month. Altogether our volunteers support us to a total of 150 – 160 hours per week. Our Step Change project, funded by Oxfordshire Community Foundation, concluded in July 2025, having been successful in allowing us to recruit a Volunteer Co-ordinator, streamline and improve our volunteer recruitment procedures and professionalise our induction and training offer, ensuring volunteers receive better communications and more support at every step of their experience with us. Most of our volunteers work alongside Programme Leaders to increase co-farmers' engagement on our various activities, while some volunteers provide specific expertise, for example in craft projects and woodworking and even on areas such as IT support. Many volunteers also help us to run our community events throughout the year, providing much needed extra hands to ensure such activities run smoothly and with everybody made to feel welcome.

Pro-bono support this year has come from many sectors: Gerard Schoor of Integration Consulting has supported us with organisational development; Bryony Hart-Brooks of Addleshaw Goddard LLP has guided us in the development of a future lease agreement with our newest host site. We have also gratefully received support from all of the sites where we have based our activities in the form of access to meeting rooms, office accommodation, sheltered spaces, toilet facilities and a range of activities for our co-farmers to undertake (two sites do make a charge for sole use of facilities alongside their pro-bono support in other areas). Without these, we could not operate and we would like to record our gratitude for their generosity. The pro-bono provision of facilities has not been included in income or expenditure in the accounts.



The host centres providing this support:

- FAI Farms
- Willowbrook Farm
- Park Farm
- Millwood Market Garden
- Oxford City Farm
- Sandy Lane Farm
- The MAP Garden
- The Nature Recovery Network
- Sarsden Glebe



In 2024-25 we continued to receive pro bono support from other volunteer groups, including 3Keel, MACE Construction and MatchTech. 3Keel supported us to lay a wheelchair and mobility aid accessible path through the growing space and into a polytunnel at FAI Farms in Wytham. MACE Construction designed, planned, built and financed another path, to replace the waterlogged, muddy access around the barn at Willowbrook Farm, dramatically increasing safety and reducing the trip hazards posed by the previously muddy and uneven surfaces. The market value of this work including labour and direct costs of materials was £19,000. MatchTech meanwhile supported our newest site to get ready for the growing season by helping us construct and fill a series of raised beds. We also received a number of enquiries from other companies and local institutions and began to develop a pack to provide companies and other supporters with a range of ways in which they can support us through their work.

ACHIEVEMENTS AND PERFORMANCE

FarmAbility grew further in 2024-2025 to finish the year with 18 part time colleagues (from 9 to 12 FTE), thanks in large part to the substantial grant received from the National Lottery Reaching Communities Fund, which provided us with the resources to recruit and employ to 4 new positions across the charity: Communications and Events Officer, Fundraising Officer, Finance Lead and Co-Farmer Outcomes Lead. The purpose of this funding and of this project (The FarmAbility Foundations Project), is to allow us to establish a solid foundation of background operations that will be suitable and sustainable for the growing needs of our charity, as our turnover has more than doubled over the past five years, and our delivery model continues to expand in both scope and aspiration with new partners and project collaborations becoming possible. Whilst we have expanded our staff team to better meet the needs of the organisation, our co-farmer numbers and delivery days have stayed constant this year, with a small reduction in sessions delivered. Average co-farmer sessions per week were 69, with 56 co-farmers attending, some for more than one day a week. This compares with 72 sessions and 55 individuals a year ago. Some of this stabilisation of numbers was due to another relocation of a service day from an existing host to a new site, rather than the development of a new day. We also had lower than anticipated recruitment into the available spaces in the service, with a slow start to the year in January 2025. This reflected our capacity to recruit rather than the underlying demand for our service which remains high. With our new Communications & Events and Co-Farmer Outcomes roles in post we anticipate a renewed increase in numbers next year.







Community and Fundraising

In October 2024 we held our annual Apple Day celebration, hosting co-farmers and families at our Wytham site for freshly squeezed apple juice, fireside snacks and some craft activities. In April we had FarmAbility Fest, a celebration of achievements and community, with outside games, a silent disco, crepes made to order and films celebrating the year before. In September we invited supporters and local guests to the official launch of our new host site at Gagingwell- The MAP Garden. We were delighted to have special guests from our host farming family who cut the ribbon and declared it officially open, as well as the new co-farmer group describing their work so far and showing people around on the evening. In October 13 runners took part in the Oxford Half Marathon, between them raising over £7000 through sponsorship, and in May two co-farmer families took part in the Blenheim Fun Run, raising over £900 to support our activity. Local organisations offered us their support by way of donations, including Hook Hatcheries, Wallingford School Non-Uniform Day and the local Freemasons Chapter. We also raised money through our May plant sale and sales throughout the year of produce and crafts, including honey, apple juice, jams, bird feeders and decorations.

Other formal fundraising efforts during the year were successful with many valuable grants, including from:



- National Lottery Community Fund
- The 29th May 1961 Charity
- Oxfordshire Community Foundation
- CHK Foundation
- Bicester Village Unlock Futures Fund
- Pye Charitable Settlement
- Ormonde Charitable Trust
- Tesco - Stronger Starts
- Baily Thomas Charitable Trust
- West Oxfordshire District Council (WODC)
- The Fore
- BOB ICB (Bucks, Oxon & Berks SW Integrated Care Board)
- Connected Communities (OCVA)

We are very grateful to all our funders for their generous support.

FINANCIAL REVIEW

In the year we set an ambitious budget, against the backdrop of securing the National Lottery funding over 3-years. The year ended with a surplus of £6k, £37k below the budgeted surplus. Reasons for this were:

• Total income was down on budget by £29k, with expenditure slightly over budget by £8k.

• Premises costs were higher than budget due to the move to a larger office space at Eynsham reflecting the larger team size.

• Day service income was down on budget by £46k. This is an area we need to continue to focus on.

• Our grants income was also below budget, but up on the previous year; this reflects the ambitious budget we set. Although our fundraising efforts were impressive, this indicates that we are stretching ourselves to achieve our current grant funding needs.

• There was an underspend on salary costs of £12.7k due to planned roles (eg. The fundraising officer role) being vacant for parts of the year.

• Unrestricted income exceeded expenditure, resulting in an increase in our unrestricted reserves. Restricted expenditure exceeded income; this is a result of restricted donations/grants received in the previous year being spent down during the year.

Reserves policy

The trustees review the reserve levels of the charity on an annual basis. This review includes the nature of the income and expenditure, the need to match income with commitments and the composition of the Charity's reserves. The Trustees also take into consideration the future plans of the Charity, any uncertainties regarding future income streams and other key risk identified during the risk review process.

FarmAbility's free cash reserves, represented by unrestricted and designated funds, at 30 September 2025 were £119k (2024: £81k, (excluding tangible assets)). An increase of 47% on 2024. It has been our intention to increase our unrestricted reserves in line with our budgeted expenditure. Our budget expenditure for 2025/26 is £555k (cf actual expenditure of £515k in 24/25).

In addition, there were £93.8k of restricted reserves in September 2025 (2024: £133k). The majority of restricted reserves (over 90%) are available to spend on project activities which form part of our day-to-day services, including the associated salary costs. Those activity costs are included in the budgeted expenditure

of £555k. Our largest source of restricted funding is a grant of £271k from the National Lottery Reaching Communities which started in January 2025. A large portion of this grant is for roles and systems that are helping us to grow from a small to a medium sized service provider. We have successfully recruited a number of key positions over 2025 which are helping us to do this. However, any positions funded with restricted project finance are on a fixed term basis to minimise future risk.

As FarmAbility continues to grow its income and service provision over the next few years, the Trustees aim to increase the level of unrestricted reserves relative to restricted reserves. We are budgeting for a small overall surplus in 25/26 with another increase in unrestricted reserves compared with restricted reserves. Total cover of reserves to budgeted expenditure are estimated at 39% (21% unrestricted) which the trustees consider to be a prudent amount in order to cover us for major contingencies without unnecessarily holding back funds. We will continue to monitor the situation and adapt our policy as and when necessary.

PLANS FOR THE FUTURE

In the latter part of 2025 we began working on a pro bono basis with an experienced management and strategic development consultant Gerard Schoor, of Integration Consulting introduced to us by Oxfordshire Community Foundation. Together with Gerard we have updated our Strategy and identified the key drivers and work strands to pursue over the next 3 years. This strategy will be published in 2026. We will work to consolidate 4 pillars of support for the organisation: setting our ambition in terms of scope; raising organisational performance and impact; shaping and enhancing co-farmer journeys in our service; growing our influence through sharing knowledge and impact. We are at a time full of potential and optimism for the charity, in a position to recognise our development and evolution to date, and build on that for a strong and resilient future for our work and for the community that we serve.

Going concern

Having reviewed the situation, the trustees do not have any material concerns about the charity's ability to continue in the foreseeable future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

FarmAbility is a charitable incorporated organisation, incorporated and registered with the Charity Commission for England and Wales on 7 August 2013. The primary governing document of the Charity is its Constitution, which was amended in March 2021 to reflect the change of name to FarmAbility. The Constitution states that the Trustees shall be the Members.
Names of the Trustees who served throughout the period are included in the Reference and Administrative Details on page 3.

Method of Appointment or Election of Trustees

The Trust's Constitution specifies that the number of Trustees shall be not less than three (3) Trustees are appointed for a three-year term. The Board of Trustees will consider nominations for new Trustees who can make a valuable contribution to the strategy and management of the Trust, with any appointments being approved at a meeting of the Board of Trustees.

Policies Adopted for the Induction and Training of Trustees

All Trustees receive a general introduction to the Trust, its organisation, structures and employees. The Trustees are also provided with periodic updates on relevant changes in charity law and Charity Commission guidance.

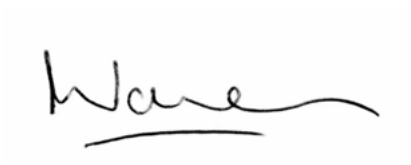
Organisational Structure
The Board of Trustees are responsible for the overall governance of the Trust. They set the general strategy and business plans for the Trust, approve an annual budget, monitor performance against the plans and budgets and make major decisions about the Trust's strategy and development and any staff appointments. The Trustees meet at least four times each year.

The Trustees have delegated the day-to-day management of the Trust's programmes to the Chief Executive.

Risk Management
The Trustees have assessed the major risks to which the Charity is exposed, in particular those relating to its finances, charitable activities, facilities and other operational areas. The Trustees have implemented a number of systems to assess and minimise those risks, including internal controls. Where significant financial risk still remains, the Trustees have ensured the Charity has adequate insurance cover in place. The Trustees examine the financial health of the Charity formally every quarter, reviewing performance against budget and overall level of expenditure. The Charity also has a risk register in place, which is regularly reviewed in light of any new information and formally reviewed annually by the Trustees.

Public Benefit
The Trustees confirm that they have complied with the requirement in the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit in exercising their powers and duties. They have referred to this guidance when reviewing the Trust's objects and aims and in planning its future activities and are satisfied that the Trust's activities comply with this guidance and are of public benefit.

This report was approved by the Trustees on 12th March 2026 and signed on their behalf by :



Ms R Warren
Chair of Trustees



INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FARMABILITY ('the Charity')

I report to the trustees on my examination of the financial statements of FarmAbility (the charity) for the year ended 30 September 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 130 of the Charities Act 2011.
2 the financial statements do not accord with those records; or
3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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.



Peter Foley ACA
Gravita Audit Oxford LLP

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

Date: 18.03.26

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 SEPTEMBER 2025

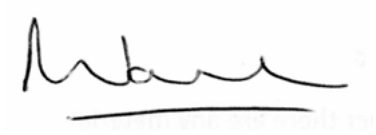
	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	**3**	61,495	195,986	257,481	42,874	169,932	212,806
Charitable activities	**4**	279,090	-	279,090	239,326	-	239,326
Other trading activities	**5**	410	-	410	1,358	-	1,358
Investments	**6**	3,789	-	3,789	2,912	-	2,912
Total income		344,784	195,986	540,770	286,470	169,932	456,402
Expenditure on:							
Raising funds	**7**	1,141	-	1,141	1,695	-	1,695
Charitable activities	**8**	298,848	234,771	533,619	299,938	61,202	361,140
Total expenditure		299,989	234,771	534,760	301,633	61,202	362,835
Net income/(expenditure) and movement in funds		44,795	(38,785)	6,010	(15,163)	108,730	93,567
Reconciliation of funds:							
Fund balances at 1 October 2024		93,345	132,581	225,926	108,508	23,851	132,359
Fund balances at 30 September 2025		138,140	93,796	231,936	93,345	132,581	225,926

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

BALANCE SHEET AS AT 30 SEPTEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	**14**		18,194		12,014
Current assets					
Debtors	**15**	23,844		12,222	
Cash at bank and in hand		220,500		239,083	
		244,344		251,305	
Creditors: amounts falling due within one year	**16**	(30,602)		(37,393)	
Net current assets			213,742		213,912
Total assets less current liabilities			231,936		225,926
The funds of the charity					
Restricted income funds	**18**		93,796		132,581
Unrestricted funds	**19**		138,140		93,345
			231,936		225,926

The financial statements were approved by the Trustees on 12th March 2026



Ms R Warren
Chair of Trustees

STATEMENT OF CASHFLOWS FOR THE YEAR ENDED 30 SEPTEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	**22**		(11,452)		109,876
Investing activities					
Purchase of tangible fixed assets		(10,920)		(11,214)	
Investment income received		3,789		2,912	
Net cash used in investing activities			(7,131)		(8,302)
Net cash generated from financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(18,583)		101,574
Cash and cash equivalents at beginning of year			239,083		137,509
Cash and cash equivalents at end of year			220,500		239,083

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

1 Accounting policies

Charity information

FarmAbility is a Charitable Incorporated Organisation (CIO), incorporated and registered with the Charity Commission for England and Wales. In the event of the Charity being wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities. The address of the registered office is 1 Abbey Street, Eynsham, Oxfordshire, OX29 4TB.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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 £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees do not have any material concerns about the charity's ability to continue in 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 available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

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 in the year of receipt.

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

No amount is included in the financial statements for general volunteer time in line with the Charities SORP (FRS 102). Further detail of the volunteer support provided to the Charity is given in the Trustees' Report.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs. All expenditure is inclusive of irrecoverable VAT.

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:

Plant and equipment	10% straight line
Fixtures and fittings	25% straight line
Motor vehicles	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Tangible fixed assets costing £2,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.13 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

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 reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

There are no estimates or judgements considered critical.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	14,742	-	14,742	15,785	1,682	17,467
Grants	27,719	195,986	223,705	27,089	168,250	195,339
Donated goods and services	19,034	-	19,034	-	-	-
	61,495	195,986	257,481	42,874	169,932	212,806

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Day Service fees	260,093	230,420
Fees received	9,103	6,891
Other income	9,894	2,015
	279,090	239,326

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Produce Sales	410	1,358

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	3,789	2,912

7 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Other fundraising costs	1,141	1,695

8 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Staff costs	394,708	296,592
Depreciation and impairment	4,740	800
Equipment and consumables	20,958	9,669
Transport costs	8,203	6,290
External Service fees	211	215
Bursary Grants	1,410	510
Other direct costs	4,899	392
	435,129	314,468
Share of support and governance costs (see note 9)		
Support	98,490	46,672
	533,619	361,140

Analysis by fund		
Unrestricted funds	298,848	299,938
Restricted funds	234,771	61,202
	533,619	361,140

9 Support costs allocated to activities

	2025	2024
	£	£
Premises costs	63,653	29,515
Staff Recruitment, Training & Support	14,441	4,513
Insurance	3,654	1,683
IT	7,813	4,048
Telephone	1,777	2,433
Professional fees	2,378	1,866
Other support costs	1,231	514
Bad debt expense	(57)	-
Governance costs	3,600	2,100
	98,490	46,672
Analysed between:		
Charitable activities	98,490	46,672

Premises costs include an amount of £19,034 which is the estimated value to the charity of pro-bono professional services provided by MACE in 2024-2025.

Other voluntary support has not been included in income or expenditure, owing to the difficulty of calculating a monetary value.

10 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	3,600	2,100
Depreciation of owned tangible fixed assets	4,740	800

11 Trustees

During the year, no Trustee received any remuneration (2024 - nil), and no trustees were reimbursed for expenses (2024: £134 to one trustee).
Donations from Trustees without conditions totalled £229 from five trustees (2024: £550 from two trustees)

12 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Service delivery - number of employees	21	14
Service delivery - full time equivalents	12	9

12 Employees

Employment costs	2025 £	2024 £
Wages and salaries	350,732	270,630
Social security costs	21,900	14,740
Other pension costs	22,076	11,222
	394,708	296,592

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

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	145,821	117,147

In the year ended 30 September 2025, there were four members of key management personnel remunerated (2024: three)

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Tangible fixed assets

	Plant and equipment	Fixtures and fittings	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 October 2024	-	11,214	3,200	14,414
Additions	8,100	2,820	-	10,920
At 30 September 2025	8,100	14,034	3,200	25,334
Depreciation and impairment				
At 1 October 2024	-	-	2,400	2,400
Depreciation charged in the year	608	3,332	800	4,740
At 30 September 2025	608	3,332	3,200	7,140
Carrying amount				
At 30 September 2025	7,492	10,702	-	18,194
At 30 September 2024	-	11,214	800	12,014

15 Debtors

Amounts falling due within one year:	2025 £	2024 £
Trade debtors	17,200	12,222
Prepayments and accrued income	6,644	-
	23,844	12,222

16 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	8,232	4,927
Trade creditors	15,638	28,277
Other creditors	3,028	1,989
Accruals and deferred income	3,704	2,200
	30,602	37,393

17 Retirement benefit schemes

	2025	2024
Defined contribution schemes	**£**	**£**
Charge to profit or loss in respect of defined contribution schemes	22,076	11,222

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.

18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 October 2024	Incoming resources	Resources expended	At 30 September 2025
	£	£	£	£
FarmAbility Restricted fund	12,490	18,808	(26,660)	4,638
National Lottery Community fund	-	92,570	(61,556)	31,014
Gagingwell	56,083	1,696	(33,951)	23,828
Oxford Community Foundation Step Change	4,759	31,991	(36,750)	-
Barriers to Employment	12,550	21,058	(17,786)	15,822
Oxford Community Foundation Cancer Prevention	11,822	-	(11,822)	-
The Fore	4,909	10,000	(11,993)	2,916
Oxford Community Foundation Thriving in Nature	19,863	19,863	(24,148)	15,578
Well Together	10,105	-	(10,105)	-
	132,581	195,986	(234,771)	93,796

Previous year:	At 1 October 2023	Incoming resources	Resources expended	At 30 September 2024
	£	£	£	£
FarmAbility	3,600	11,689	(2,799)	12,490
National Lottery Awards for All	8,977	-	(8,977)	-
Willowbrook Barn	4,640	1,000	(5,640)	-
Oxford Community Foundation Step Change	6,634	25,308	(27,183)	4,759
Gagingwell	-	56,083	-	56,083
Barriers to Employment	-	14,538	(1,988)	12,550
Oxford Community Foundation Cancer Prevention	-	20,821	(8,999)	11,822
The Fore	-	10,000	(5,091)	4,909
Oxford Community Foundation Thriving in Nature	-	19,863	-	19,863
Well Together	-	10,630	(525)	10,105
	23,851	169,932	(61,202)	132,581

18 Restricted funds

Description of Funds
The specific purposes for which the funds are to be applied are as follows:

FarmAbility Restricted
This fund holds a number of smaller grants received by the Charity. In 2021-22, we received a grant from the Axis Foundation to enable us to purchase a minibus to support our work across our many operational sites. The depreciation of the minibus is charged to the grant and concluded in 2024-25. In 2023-24, Bicester Village donated £3,540 to enable us to run taster days for girls and young women living in the Bicester area; this grant was carried forward into 2024-25. Also received in 2023-24 and brought forward into 2024-25 were a donation of £1,000 towards pathworks from Stanton Ballard Charitable Trust, £2,000 from HDH Wills towards weather suitable kit for co-farmers, £1,200 from the Oxford University Community Fund towards working with school groups and £3,949 from BOB ICB towards Making Every Contact Count training and dissemination within our staff and volunteer team.

In 2024-25, we received the following donations allocated to the FarmAbility Restricted Fund:

- £2,000 from Bicester Village towards extending our work with Bardwell School into 2025-26;
- £483 from Witney Beekeepers towards supporting us to produce and sell honey;
- £6,000 in two grants from Tesco Stronger Starts Fund towards working with SEND school groups;
- £4,000 from Baily Thomas Charitable Trust towards offering more opportunities to our co-farmers and increasing the outreach visits available;
- £4,078 from West Oxfordshire District Council Coronation Orchard Fund towards planting a fruit tree orchard at The MAP Garden, Gagingwell;
- £2,245 from Wild Oxfordshire towards participation in the Hedgerow Heroes project.

Additional restricted Funds in the year consisted of:

National Lottery Reaching Communities Fund
In October 2024 we were granted funds towards a 3 year project from the National Lottery Communities Fund to enable the establishment of 4 new roles within the staff team, to focus on Communications & Events, Fundraising, Finance and Impact and Monitoring. This project will allow us to develop our operational capacity and provide us with stronger foundations to grow and nurture the organisation in the future. This project will run to December 2027.

Oxford Community Fund Step Change
This fund was to support our development of volunteering opportunities for the charity and to enable us to recruit more people who will then be better supported and trained to help our overall delivery team (and offer more places as a result). This fund was fully spent down in 2024-25.

Gagingwell Project
Through a combination of crowdfunding using the Spacehive platform and a number of notable charitable donations from West Oxfordshire District Council, JK Foundation, Cooper Charitable Trust, PF Charitable Trust, Rockcliffe Charitable Foundation, ENCON, Agrivert and individual donors who wish to remain anonymous we raised a substantial fund to dedicate to the establishment of a new host site with associated infrastructure and staffing costs. This fund remains open and received further donations in the year 2024-25 to contribute to the ongoing development costs.

Barriers to Employment
West Oxfordshire District Council awarded us a grant to deliver 8 new co-farmer places, 6 work experience placements and 2 tailored training opportunities to people experiencing barriers to employment between September 2024 and March 2025. A second grant was awarded to continue this project into 2025-26 which is due to be spent down by September 2026.

Oxfordshire Community Foundation Cancer Prevention
Oxfordshire Community Foundation with support from BOB ICB awarded us a grant to work on public health messaging and healthy lifestyle initiatives within our activities, to support participants to recognise risk factors for cancer and make healthy choices around diet, exercise and seeking advice. This fund was fully spent down in 2024-25.

The Fore
This fund will support us to develop growing spaces for saleable produce at our new project site and to develop other opportunities to make crafts and items for sale, which in turn will enable us to generate a small income through our activities and extend the opportunities for participants. The grant runs to March 2027.

Oxfordshire Community Foundation Thriving in Nature
This fund delivered through Oxfordshire Community Foundation is for a three-year project to establish structured learning opportunities within our service. We will pilot and review the delivery of a variety of qualification and award schemes to our participants to enable them to gain recognition for learning and achievements in skills related to rural crafts, nature conservation, animal care, horticulture and nature connection. It runs to August 2027.

Well Together
This fund helped us conduct outreach to connect with local people in nearby communities who may have wanted to attend our service but faced barriers (financial/ transport) to being able to do so. This fund was fully spent down in 2024-25.

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 October 2024	Incoming resources	Resources expended	At 30 September 2025
	£	£	£	£
Premises	30,000	-	-	30,000
General funds	63,345	344,784	(299,989)	108,140
	93,345	344,784	(299,989)	138,140

Previous year:	At 1 October 2023	Incoming resources	Resources expended	At 30 September 2024
	£	£	£	£
Premises	30,000	-	-	30,000
General funds	78,508	286,470	(301,633)	63,345
	108,508	286,470	(301,633)	93,345

20 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
At 30 September 2025:			
Tangible assets	18,194	-	18,194
Current assets/(liabilities)	119,946	93,796	213,742
	138,140	93,796	231,936

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 30 September 2024:			
Tangible assets	12,014	-	12,014
Current assets/(liabilities)	81,331	132,581	213,912
	93,345	132,581	225,926

21 Related party transactions

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

22 Cash (absorbed by)/generated from operations

	2025	2024
	£	£
Surplus for the year	6,010	93,567
Adjustments for:		
Investment income recognised in statement of financial activities	(3,789)	(2,912)
Depreciation and impairment of tangible fixed assets	4,740	800
Movements in working capital:		
(Increase)/decrease in debtors	(11,622)	1,668
(Decrease)/increase in creditors	(6,791)	16,753
Cash (absorbed by)/generated from operations	(11,452)	109,876

23 Analysis of changes in net funds

The charity had no material debt during the year.

FarmAbility

England & Wales - Charity number 1153282

Accounts

FarmAbility

(formerly Farm Inspiration Trust)

A Charitable Incorporated Organisation
Registered Charity No. 1153282

UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENT



www.farmability.org.uk

CONTENTS

Reference and administrative details of the charity, its trustees and advisers 3

Trustees' report 4

Independent examiner's report 13

Statement of financial activities 14

Balance Sheet 15

Notes to the financial statements 16

REFERENCE AND ADMINISTRATIVE DETAILS OF THE TRUST, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 30 SEPTEMBER 2024

Trustees	Mr L Coupland Mr W Gale (Treasurer), resigned 24th October 2024 Dr J Samuel Mr N Sleight Ms R Warren (Chair of Trustees) Ms H West, appointed 24th October 2023 Mr M Crosby, appointed 22nd January 2024 Ms H Saunders (Treasurer), appointed 24th October 2024

Charity Name: On 3rd March 2021 the Charity changed its name from Farm Inspiration Trust to FarmAbility

Charity registered Number	1153282
Principal & Registered office	1 Abbey Street Eynsham Oxfordshire OX29 4TB
Senior Management Team	Ms Coralie Hopwood, Chief Executive Mr Olek Salmanowicz, Programme Manager Ms Jenny Creese, Operations Manager Mr Will Gale, Treasurer (to 24th October 2024) Ms Helen Saunders, Treasurer (from 24th October 2024)
Independent Examiners	Gravita Audit Oxford LLP First Floor, Park Central 40-41 Park End Street Oxford OX1 1JD

TRUSTEES' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2024

The Trustees present their annual report together with the financial statements of FarmAbility for the year ended 30th September 2024.

OBJECTIVES AND ACTIVITIES

Objects and Aims
The objects of the Charity, as set out in its Constitution, are:

"The advancement of education and the relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage through learning about the practical experience of farming, the countryside and interaction with animals and the natural environment".



Activities for Achieving Objectives
FarmAbility's vision is of an inclusive society where people with disabilities lead fulfilling lives by taking active roles in their community.

Our mission is to enable people with learning disabilities, some of whom are also autistic to develop skills and competencies for purposeful living and occupations, through participation in programmes on farms and in outdoor productive spaces.

People with learning disabilities face multiple barriers to leading fulfilling lives; FarmAbility is committed to improving quality of life of our participants through access to meaningful activities. Our particular focus is on people who face the most significant barriers to community inclusion, and who experience the lowest levels of employment in the UK workforce. This group of people is susceptible to experiencing health inequalities, social exclusion, mental illness and poverty.

Of the multiple barriers faced by people with disabilities, at FarmAbility we are best placed to tackle the barrier they face to finding a regular, meaningful occupation, with all the benefit to physical health and mental wellbeing that having an occupation brings. This is because our experience and skills are in using outdoor spaces and work environments to generate a range of purposeful activities that can engage people with differing abilities and needs in the way that many indoor environments cannot. The outdoor environment and natural, green spaces, offer a wealth of health benefits and opportunities for focus, concentration, independence and reduction in anxiety and sensory overwhelm.

We want to increase the opportunities for meaningful occupation open to people with learning disabilities, and to increase their capacity to take up those opportunities. We also want to encourage local employers to offer opportunities in the workplace through paid employment or volunteering, as this is where many people will find progression. If we can positively impact in these areas, we should see progress towards our intended outcome.

Our primary role is to use purposeful, outdoor programmes as a means to increasing skills and confidence, building useful experience, and enabling progression. Over the past twelve years we have learned that our programme model (small group work, applying Occupational Therapy theories and practice and using an enabling approach to support) can encourage significant and positive change in the degree to which

someone can successfully engage in a range of activities. Those who attend FarmAbility are called "co-farmers".



Our secondary role is to work beyond the boundaries of the farm to increase the number and range of meaningful opportunities for co-farmers in their community. This means working in partnership with other charities to strengthen our capacity and exploring partnerships with employers to create workplace opportunities. Since the reduction in barriers to collaboration presented by the Covid pandemic and subsequent change of operational practice, we have seen a reopening of peer organisations and an increased capacity to work together again and pursue innovative partnership projects.

We offer co-farmers a changing seasonal schedule of activities, informed by personal choice and preference, which includes activities such as vegetable gardening, woodworking, basic animal husbandry and horse care, woodland work (coppicing, tree planting), and seasonal farm tasks.

Weekly programme of outdoor, purposeful activities

FarmAbility's core service is a weekly programme running throughout the year that provides activities for co-farmers in a range of farm, horticultural and nature-based settings. Our main bases for regular sessions in the year 2023-2024 have been FAI Farms at Wytham, Park Farm on the Blenheim Estate, Willowbrook Farm at Hampton Gay, Millwood Market Garden at Long Hanborough, Sandy Lane Farm in Tiddington and Oxford City Farm. We have also maintained monthly outreach visits to Long Mead Meadow Conservation Project in Eynsham and introduced them to Sarsden Glebe near Chipping Norton.

Key characteristics of our service include:

- An enabling approach to support co-farmers that encourages autonomy, independence and the confidence to try new things;
- Embedding occupational therapy practice throughout the programme to improve people's adaptive behaviour and occupational functioning;
- Celebrating co-farmers' achievements and recording these through Everyday Breakthroughs, which we analyse on a seasonal basis and share with co-farmers, families and support teams at co-farmer annual reviews;
- Enabling people to take an appropriate and measured level of risk that allows them to build capabilities.
- Underpinning all of our endeavours with the principles of environmental sustainability: reusing and recycling where possible; chemical free growing and regenerative farming practices; use of alternative energy and habitat creation for wildlife.

If a co-farmer has a Personal Budget or receives Direct Payments from the Local Authority they contribute to the costs of the service; if not, then we endeavour to subsidise their attendance through a Bursary Fund. There is no time limit on a person's attendance at FarmAbility unless they are receiving a subsidy, which may be offered for a fixed time period.

Opportunities for school and college students between 16-19 years

We recognise that the transition from full-time education to adulthood is particularly challenging for people with learning disabilities and additional needs. In order to address this we started the Schools Programme aimed at enabling students in their final three years of school or college to join FarmAbility in order to build their confidence and skills for the transition, and to encourage them to move on to meaningful occupations.

For the whole school year of September 2023 to September 2024, MacIntyre Endeavour Academy students continued to attend on a weekly basis during term time, further developing relationships with our team and with the wider co-farmer community on site at Millwood Market Garden.
Additionally, through grant funding from UK Youth and Bicester Village, we were able to invite students from more SEND schools to have experiences on our host farm sites. From January-July 2024 we worked with Bardwell School (girls project), Bardwell School (mixed group) and Frank Wise School to offer tailored taster activities to their students, broadening experiences and opening up interest in future outdoor learning opportunities.

Person-centred progression pathways for co-farmers

There are two aspects to progression at FarmAbility:

- Progression through the acquisition of new skills, the strengthening of existing ones in outdoor activities, and the building of confidence;
- Progression from FarmAbility to other settings, either in tandem with or after leaving FarmAbility, where co-farmers can engage in other meaningful occupations (including volunteering and paid employment) and new roles in their communities.



Key characteristics of FarmAbility's person-centred pathways include:

- Working with co-farmers, families and support teams to identify goals that can be achieved through the activities we offer. This may relate to behaviour, confidence, soft or hard skills, or personal aspirations to find work or voluntary positions;
- Annual reviews of co-farmers (with families/support teams) to review progress and agree goals;
- Offering co-farmers choice in the activities they take part in and supporting them in making their own choices;
- Adhoc sessions at other farm/horticultural locations to build confidence in new places and introduce co-farmers to different activities.

Our volunteers and pro-bono support

In 2023-2024 a small number of volunteers stood down as they left for employment opportunities and we recruited and inducted nine more. We currently have 31 regular volunteers supporting our work. Altogether our volunteers support us to a total of 150 – 160 hours per week. This year we continued with our Step Change project, funded by Oxfordshire Community Foundation, to develop our volunteer resourcing and development. Our new Volunteer and Training Co-ordinator has streamlined our volunteer recruitment procedures and professionalised our induction and training offer, ensuring volunteers receive better communications and more support at every step of their experience with us. Most of our volunteers work alongside Programme Leaders to increase co-farmers' engagement in our various activities, while some volunteers provide specific expertise, for example in craft projects and woodworking. FarmAbility volunteers

come from all walks of life; some are retired people and others are young people keen to build experience working with people with learning disabilities. Three of our current volunteers have a mild learning disability or are autistic and 4 of the applications we received this year were from people asking us to make additional reasonable adjustments for health or disability reasons, which we were proud to be able to do; we hope that their volunteering experience will help them find paid employment in the future.

Pro-bono support has been gratefully received from all of the sites where we have based our activities during 2023-24 in the form of access to meeting rooms, office accommodation, sheltered spaces, toilet facilities and a range of activities for our co-farmers to undertake (two sites do make a charge for sole use of facilities alongside their pro-bono support in other areas). Without these, we could not operate and we would like to record our gratitude for their generosity. The pro-bono provision of facilities has not been included in income or expenditure in the accounts.



The host centres providing this support:

- FAI Farms, Wytham
- Willowbrook Farm, Hampton Gay
- Park Farm, Blenheim Estate
- Millwood Market Garden, Long Hanborough
- Oxford City Farm, Oxford
- Sandy Lane Farm, Tiddington
- Long Mead Meadow Conservation Project, Eynsham
- Sarsden Glebe, Chipping Norton

In 2023-24 we continued to receive pro bono support from other volunteer groups, including 3Keel, an Oxfordshire based sustainability consultancy with an office local to us near Long Hanborough. 3Keel supported us to improve energy efficiency at our Willowbrook site, adding cladding and insulation to the building to keep us warm through the winter. We also received a number of enquiries from other companies and local institutions. We are in the process of developing an offer for corporate groups looking for Away Day and volunteering opportunities for their teams, that would work for us both in terms of financial and human resource implications. In 2024-25 we hope to take this initiative forward with our new Communications & Events Officer and our new Fundraising Officer roles.



ACHIEVEMENTS AND PERFORMANCE

2023-24 was a year of both modest growth and stabilisation for FarmAbility. In addition to growing our service provision, both in terms of service places and host sites, we also grew our team. At the close of the year the number of staff had increased from 12 to 14 part time colleagues (from 8 to 9 FTE). As at September 2024 the number of regular co-farmer sessions per week was 72, with 55 co-farmers attending, some for more than one day a week. This compares with 70 sessions and 57 individuals a year ago. Some of

this stabilisation of numbers was due to a need emerging to relocate one of the service days from an existing host to a new site, meaning that planned expansion to the new host was in fact replaced by a sideways move of existing participants. Other factors include the time taken to establish the new on site work at Sandy Lane and the difficulty in matching potential participants from the waiting list to the specific day and location that becomes available as places are freed up for recruitment. This is compounded by an emerging difficulty that some potential co-farmers are finding to accessing suitable transport to get them to the service, so even when a placement is agreed, there may still be a structural barrier preventing take up. We have initiated a discussion with Oxfordshire County Council on this issue and will take forward the conversation in 2024-25 to see how we can collaborate to improve the situation.

In spite of these challenges, a number of existing co-farmers took up the offer of a second or third day with us and we were also able to negotiate a 15% increase to our service charge with the local authority, meaning that we are now on a level with our peers in the sector and have been able to demonstrate and have acknowledged the true cost of what we are delivering for those managing the county budgets. Going into 2024-25 we are devising plans to do more outreach and promotion of our service, something that to date we have done very little of, relying primarily on word of mouth to share information and bring in referrals.

Our Volunteer Project continues to progress well and in 2023-24 we improved our recruitment and induction procedures for new volunteers. After consulting with the team, our new Volunteer Co-ordinator developed a comprehensive package of training and communications improvements for all existing and new volunteers from January 2024 onwards. This included bringing in trainers to deliver specific skills based learning (Outdoor First Aid/ Intensive Interaction for non-verbal communicators) and engaging with external partners offering additional courses (Abingdon & Witney College, BOB ICB). Staff and volunteers have both fed back the benefits of this more focused support and we hope to continue to bolster both numbers and confidence in our volunteer team throughout the coming year with further adjustments to our processes and practice.



We delivered two community events with co-farmers, their families, our volunteers and other invited guests. These were our Co-Farmer Celebration Day in April, and our Apple Day in October. For the April event the co-farmer teams at each site produced displays depicting their work and achievements through the year, with videos, photos and physical sculptures all on display at the event. Our Apple Day saw our community enjoy pressing apples together to share the juice, toasting them over a camp fire and consuming vast quantities of cake, soup and marshmallows on a chilly October afternoon. At each event we also sold crafts and plants and we did this also at the Islip Christmas Fair and at our own plant sale in Eynsham village in June. Through these various events we raised over £2k and we intend to build on this fundraising potential

in 2024-25. In May 2024 the Board of Trustees organised a Supporters' Day, bringing together other local charities and funding partners at a barn event and lunch in Wytham. This was an opportunity for us to showcase our work to our peers in the sector, check in with current and past funders and connect other people who may form future collaborations together. We had good feedback from attendees and may develop this event further in coming years. We also supported participation in 3 sponsored events with participants raising funds for us through a sponsored walk at Blenheim Palace (November 2023), a sponsored fun run at Blenheim (May 2024) and the Oxford Half Marathon (October 2024). While the half marathon event didn't take place in this financial year, most of the online fundraising did, and between all of the events we raised over £8000. Again, we will explore the potential to do more of this nature in the future.

May-July 2024 saw the delivery of our first pilot girls only project, in partnership with the Bardwell School, near Bicester. This project was funded through a grant from Bicester Village and was thoroughly enjoyed by all participants. We were awarded a second, larger grant in July 2024 to continue the project for another academic year. Through this initiative and others, similarly focused on specific groups of people who are under-represented in our service, we hope to broaden the diversity of our co-farmer base and show people from all backgrounds with a learning disability that an outdoor, practical skills based occupation may be right for them.



We have continued to build strong relationships with our host farms and in 2023-24 we initiated new collaborations with 3 sites. Sandy Lane moved from an occasional outreach venue to a permanent home for us, starting with one day per week, with an aspiration to build to more. We sourced a caravan to use as a meeting space on the farm and stripped it out, fitted accessible steps and a ramp and installed our second hand furnishings in the autumn of 2024, ready for the winter. At Gagingwell we formalised our new relationship with the farm owners Camilla and Charles Park and launched a crowdfunding campaign to bring in funds to set up a new host site on their premises. Through the fantastic support of Camilla and Charles and our crowdfunding supporters, alongside grants from The Fore and West Oxfordshire District Council, we were able to hit our target and in late September 2024 we were organising the first contractors to come on site to install the accessible compost toilet and portacabin classroom. Finally, our outreach sessions were extended to a new site in the north of the county, near Chipping Norton, called Sarsden Glebe. We were welcomed to the site by the landowner and have been able to get involved in a wide range of tasks to help and enhance the tree nursery, the kitchen garden and the woodlands, as well as harvest fruit in the orchard and help to feed the inquisitive pigs. We hope to further develop this relationship in 2024-25.

Fundraising efforts during the year were successful with valuable grants from:

- National Lottery Community Fund
- The 29th May 1961 Charity
- Oxfordshire Community Foundation

- Bicester Village Unlock Futures Fund
- Oxfordshire County Council - Councillor Priority Fund
- Oxford City Council
- University of Oxford
- Pye Charitable Settlement
- Alpkit Foundation
- UK Youth
- Tesco - Stronger Starts
- The Stanton Ballard Charitable Trust
- HDH Wills
- The David Family Trust
- Baily Thomas Charitable Trust
- West Oxfordshire District Council (WODC)
- The Fore
- BOB ICB (Bucks, Oxon & Berks SW Integrated Care Board)
- Well Together
- St James Place
- The Co-op Community Foundation



We are very grateful to all our funders for their generous support.

FINANCIAL REVIEW

In the year we made a surplus of £93.5k. This was the result of a substantial (54%) increase in income compared to a lower (13%) increase in costs. These two figures were impacted primarily by:

- Better than expected fundraising outcomes, in particular in relation to the new site at Gagingwell and a number of small community fundraising campaigns, which resulted in almost double the donations received in 2023-24 compared to the previous year;
- An overdue increase in service fees chargeable, bringing us in line with our sector peers and the regional average. This resulted in a 31% increase in income from service provision;
- Lower than expected staff costs due to slower than intended expansion of service places; nonetheless our salary associated costs increased as we grew from 8 to 9 FTE employees (12 to 14 individuals).

Reserves policy

The trustees review the reserve levels of the charity on an annual basis. This review includes the nature of the income and expenditure, the need to match income with commitments and the composition of the Charity's reserves. The Trustees also take into consideration the future plans of the Charity, any uncertainties regarding future income streams and other key risks identified during the risk review process.

The Reserves policy in normal times is to maintain reserves at a level that is adequate to cover six months of normal expenditure. Our budget for 2024-25 shows expenditure of £531k, and therefore the target level of reserves would be £265k.

FarmAbility's free cash reserves, represented by unrestricted and designated funds, at 30 September 2024 were £93k (2023: £109k). In addition, there were £133k of restricted reserves (2023: £24k). The majority of restricted reserves (over 75%) are available to spend on project activities which form part of our day to day services, including the associated salary costs. Those activity costs are included in the budgeted expenditure of £531k.

In September 2024, FarmAbility successfully secured a grant of £271.7k from the National Lottery Reaching Communities fund for a 3 year project to establish a firm foundation of operational structures, roles and systems that will support the organisation to grow further and transition from a small to a medium sized local and regional charity and service provider. The project starts in January 2025. The budgeted expenditure for 2024-25 includes £76k of funding related to the Reaching Communities project, including salaries for new roles to be appointed in the first quarter of 2024-25. Those funds had not been received at 30 September 2024. As the funding is for a fixed period, the roles will be filled on a fixed term contract basis to minimise future risk.

As FarmAbility continues to grow its income and service provision over the next few years, the Trustees aim to increase the level of unrestricted reserves. In the meantime, we will continue to monitor the situation and adapt our policy as and when necessary.

PLANS FOR THE FUTURE

In the year ahead we intend to further develop our long term strategy by taking stock of our development to date and the opportunities offered to us and aspirations of our co-farmers for more structured learning and development. We want to explore the possibility of generating an income through produce, made and grown, and how that revenue could support us to offer extensions to the day service to our participants (for example, supported volunteering and employment). We want to continue to respond to invitations to work with new landowners and partners and explore possibilities of more permanent sites with more autonomy over what we do in the space. This links well to the enterprise priority above. We also want to use the funding we have recently been awarded from the National Lottery to firm up the foundations of the organisation, strengthening our position when it comes to fundraising, communications and marketing, and impact measurement and reporting so we are able to continue to deliver a meaningful, high quality and co-farmer influenced service for many years to come.

Going concern

Having reviewed the situation, the trustees do not have any material concerns about the charity's ability to continue in the foreseeable future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

FarmAbility is a charitable incorporated organisation, incorporated and registered with the Charity Commission for England and Wales on 7 August 2013. The primary governing document of the Charity is its Constitution, which was amended in March 2021 to reflect the change of name to FarmAbility. The Constitution states that the Trustees shall be the Members.
Names of the Trustees who served throughout the period are included in the Reference and Administrative Details on page 3.

Method of Appointment or Election of Trustees

The Trust's Constitution specifies that the number of Trustees shall be not less than three (3) Trustees are appointed for a three-year term. The Board of Trustees will consider nominations for new Trustees who can make a valuable contribution to the strategy and management of the Trust, with any appointments being approved at a meeting of the Board of Trustees.

Policies Adopted for the Induction and Training of Trustees

All Trustees receive a general introduction to the Trust, its organisation, structures and employees. The Trustees are also provided with periodic updates on relevant changes in charity law and Charity Commission guidance.

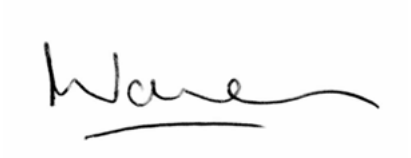
Organisational Structure
The Board of Trustees are responsible for the overall governance of the Trust. They set the general strategy and business plans for the Trust, approve an annual budget, monitor performance against the plans and budgets and make major decisions about the Trust's strategy and development and any staff appointments. The Trustees meet at least four times each year.

The Trustees have delegated the day-to-day management of the Trust's programmes to the Chief Executive.

Risk Management
The Trustees have assessed the major risks to which the Charity is exposed, in particular those relating to its finances, charitable activities, facilities and other operational areas. The Trustees have implemented a number of systems to assess and minimise those risks, including internal controls. Where significant financial risk still remains, the Trustees have ensured the Charity has adequate insurance cover in place. The Trustees examine the financial health of the Charity formally every quarter, reviewing performance against budget and overall level of expenditure. The Charity also has a risk register in place, which is regularly reviewed in light of any new information and formally reviewed annually by the Trustees.

Public Benefit
The Trustees confirm that they have complied with the requirement in the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit in exercising their powers and duties. They have referred to this guidance when reviewing the Trust's objects and aims and in planning its future activities and are satisfied that the Trust's activities comply with this guidance and are of public benefit.

This report was approved by the Trustees on 24th February 2025 and signed on their behalf by :



Ms R Warren
Chair of Trustees



INDEPENDENT EXAMINER'S REPORT OT THE TRUSTEES OF FARMABILITY ('the Charity')

I report to the trustees on my examination of the financial statements of FarmAbility (the charity) for the year ended 30 September 2024.

Responsibilities and basis of report
As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of 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
Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Alexander Tomkinson

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

Dated: 25/02/2025

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 SEPTEMBER 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Income from:					
Donations & Legacies	4	42,874	169,932	212,806	110,936
Charitable activities	5	239,326	-	239,326	183,153
Other trading activities	6	1,358	-	1,358	-
Investments	7	2,912	-	2,912	1,732
Total Income		286,470	169,932	456,402	295,821
Expenditure on:					
Raising funds	8	1,695	-	1,695	1,964
Charitable activities	9	299,937	61,202	361,139	318,097
Total expenditure		301,632	61,202	362,834	320,061
Net income (deficit)		(15,163)	108,730	93,567	(24,240)
Transfers between funds		-	-	-	-
Net movement in funds		(15,163)	108,730	93,567	(24,240)
Reconciliation of funds					
Total funds brought forward		108,508	23,851	132,359	156,599
Net movement in funds		(15,163)	108,730	93,567	(24,240)
Total funds carried forward		93,345	132,581	225,926	132,359

The Statement of Financial Activities includes all gains and losses recognised in the year. The notes on pages 16 to 28 form part of these financial statements.

BALANCE SHEET AS AT 30 SEPTEMBER 2024

	Note	£	2024 £	£	2023 £
Fixed assets					
Tangible assets	13		12,014		1,600
			12,014		1,600
Current assets					
Debtors	14	12,222		13,890	
Cash at bank and in hand		239,083		137,509	
		251,305		151,399	
Creditors: amounts falling due within one year	15	(37,393)		(20,640)	
Net current assets			213,912		130,759
Total assets less current liabilities			225,926		132,359
Total net assets			225,926		132,359
Charity funds					
Restricted funds	16		132,581		23,851
Unrestricted funds	16		93,345		108,508
Total funds			225,926		132,359

The financial statements were approved and authorised for issue by the Trustees on 24th February 2025 and signed on their behalf by:



Ms R Warren
Chair of Trustees

The notes on pages 16 to 28 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

1. General information

FarmAbility is a Charitable Incorporated Organisation (CIO), incorporated and registered with the Charity Commission for England and Wales. In the event of the Charity being wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities. The address of the registered office is given in the Charity information on page 3 of these financial statements.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011 and the Charity's governing document. 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 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 £.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

2.2 Going concern

The Trustees assess whether the use of going concern is appropriate, i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Trust to continue as a going concern.

Having reviewed the situation, the Trustees are confident that the Charity has adequate resources to meet its liabilities as they fall due for the foreseeable future and, accordingly, have adopted the going concern basis in preparing the financial statements.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

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 in the year of receipt.

No amount is included in the financial statements for general volunteer time in line with the Charities SORP (FRS 102). Further detail of the volunteer support provided to the Charity is given in the Trustees' Report.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

2.4 Expenditure (continued)

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs. All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £2,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Fixtures & fittings	- 25% straightline
Motor Vehicles	- 25% straightline

2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.9 Cash at bank and in hand

Cash at bank and 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 similaraccount.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

2.11 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

3. Critical accounting estimates and areas of judgement (continued)

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. There are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

4. Income from donations & legacies

	Unrestricted funds 2024	Restricted funds 2024	Total funds 2024	Total funds 2023
	£	£	£	£
Donations	15,785	1,681	17,466	21,494
Grants	27,089	168,250	195,339	89,442
Donated professional services	-	-	-	-
	42,874	169,931	212,806	110,936

5. Income from charitable activities

	Unrestricted funds 2024	Restricted funds 2024	Total funds 2024	Total funds 2023
	£	£	£	£
Day Service fees	230,420	-	230,420	171,120
Fees received	6,891	-	6,891	
Other income	2,015	-	2,015	12,033
	239,326	-	239,326	183,153

6. Income from other trading activities

	Unrestricted funds 2024	Restricted funds 2024	Total funds 2024	Total funds 2023
	£	£	£	£
Produce Sales	1,358	-	1,358	-

7. Investment income

	Unrestricted funds 2024	Restricted funds 2024	Total funds 2024	Total funds 2023
	£		£	£
Investment Income	2,912	-	2,912	1,732

8. Expenditure on raising funds

	Unrestricted funds 2024	Restricted funds 2024	Total funds 2024	Total funds 2023
	£		£	£
Cost of raising voluntary income	1,695	-	1,695	1,964

9. Analysis of expenditure on charitable activities

Summary by fund type	Unrestricted funds 2024	Restricted Funds 2024	Total funds 2024	Total funds 2023
	£	£	£	£
FarmAbility	299,937	61,202	361,139	318,097

10. Analysis of expenditure by activities

	Direct Activities 2024	Support costs 2024	Total funds 2024	Total funds 2023
	£	£	£	£
FarmAbility	314,467	46,672	361,139	318,097

Analysis of direct costs

	Total funds 2024	Total funds 2023
	£	£
Salaries, NI & pension	296,592	259,765
Equipment and consumables	9,668	9,552
Transport costs	6,290	7,899
Depreciation of minibus	800	800
External Service fees	215	552
Bursary Grants	510	960
Other direct costs	392	1,024
Total	314,467	280,552

10. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2024	Total funds 2023
	£	£
Premises costs	29,515	21,482
Staff Recruitment, Training & Support	4,513	5,287
Insurance	1,683	2,556
IT	4,048	2,722
Telephone	2,433	1,913
Professional fees	3,966	3,104
Other support costs	514	481
Total	46,672	37,545

Volunteer support has not been included in income or expenditure, owing to the difficulty of calculating a monetary value.

11. Staff costs

	2024	2023
	£	£
Wages & salaries	270,630	236,740
Social security costs	14,740	13,140
Contribution to defined contribution pension scheme	11,222	9,885
	296,592	259,765

The average number of persons employed by the Charity during the year was as follows:

	2024	2023
	No.	No.
Service delivery		
No of employees	14	12
Full time equivalents	9	8

No employee received remuneration amounting to more than £60,000 in either year.

The key management personnel of the Charity comprise of the senior management personnel listed on page 3. In 2024, there were four key management personnel (2023: three).

The total amount of employee benefits (including employer pension contributions) received by key management personnel during the year ended 30 September 2024 was £117,147 (2023: £69,945).

12. Trustees' remuneration and expenses

During the year, no Trustee received any remuneration *(2023 - nil)*, and one Trustee was reimbursed for expenses of £135 *(2023 - nil)*.

13. Tangible fixed assets

	Motor Vehicles £	Fixtures & fittings £	Total £
Cost or valuation			
At 1 October 2023	3,200	0	3,200
Additions	-	11,214	11,214
At 30 September 2024	3,200	11,214	14,414
Depreciation			
At 1 October 2023	1,600	-	1,600
Charged in year	800	-	800
At 30 September 2024	2,400	-	2,400
Net book value			
At 1 October 2023	1,600	0	1,600
At 30 September 2024	800	11,214	12,014

14. Debtors

	2024 £	2023 £
Due within one year		
Trade debtors	12,222	13,890

15. Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	28,277	14,197
Other taxation and social security	4,927	4,543
Pension creditor	1,989	-
Accruals and deferred income	2,200	1,900
	37,393	20,640

16. Statement of funds

Current year

	Balance at 1 Oct 2023	Income	Expenditure	Transfers in / out	Balance at 30 Sept 2024
	£	£	£	£	£
Unrestricted funds					
General	78,508	286,470	(301,632)	-	63,345
	78,508	286,470	(301,632)	-	63,345
Designated funds					
Premises	30,000	-	-	-	30,000
Total unrestricted funds	108,508	286,470	(301,632)	-	93,345

	Balance at 1 Oct 2023	Income	Expenditure	Transfers in / out	Balance at 30 Sept 2024
	£	£	£	£	£
Restricted funds					
FarmAbility Restricted	3,600	11,689	(2,800)	-	12,489
National Lottery Awards for All	8,977	-	(8,977)	-	-
Willowbrook Barn	4,640	1,000	(5,640)	-	-
Oxford Community Foundation Step Change	6,634	25,308	(27,183)	-	4,759
Gagingwell Project	-	56,083	-	-	56,083
Barriers to Employment	-	14,538	(1,988)	-	12,550
Oxford Community Foundation Cancer Prevention	-	20,821	(8,999)	-	11,822
The Fore	-	10,000	(5,091)	-	4,909
Oxford Community Foundation Thriving in Nature	-	19,863	-	-	19,863
Well Together	-	10,630	(525)	-	10,105
Total restricted funds	23,851	169,932	(61,202)	-	132,581
Total of funds	132,359	456,401	(362,834)	-	225,926

16. Statement of funds (continued)

Prior year

	Balance at 1 Oct 2022	Income	Expenditure	Transfers in / out	Balance at 30 Sept 2023
	£	£	£	£	£
Unrestricted funds					
General	121,998	256,107	(299,597)	-	78,508
	121,998	256,107	(299,597)	-	78,508
Designated funds					
Premises	30,000	-	-	-	30,000
Total unrestricted funds	151,998	256,107	(299,597)	-	108,508

	Balance at 1 Oct 2022	Income	Expenditure	Transfers in / out	Balance at 30 Sept 2023
	£	£	£	£	£
Restricted funds					
FarmAbility Restricted	2,400	6,165	(4,965)	-	3,600
OurSankalpa	-	3,500	(3,500)	-	-
Dementia	303	6,114	(6,417)	-	-
National Lottery Awards for All	1,898	10,000	(2,921)	-	8,977
Willowbrook Barn	-	6,272	(1,632)		4,640
Oxford Community Foundation Step Change	-	7,663	(1,029)		6,634
Total restricted funds	4,601	39,714	(20,464)	-	23,851
Total of funds	156,599	295,821	(320,061)	-	132,359

Description of Funds

The specific purposes for which the funds are to be applied are as follows:

Restricted funds:

FarmAbility Restricted
This fund holds a number of smaller grants received by the Charity. In 2021-22, we received a grant from the Axis Foundation to enable us to purchase a minibus to support our work across our many operational sites. The depreciation of the minibus is charged to the grant. In 2022-23, Bicester Village donated £2,000 to enable us to run taster days for girls and young women living in the Bicester area; this grant was carried forward into 2023-24.

In 2023-24, we received the following donations:

- £3,540 from Bicester Village towards extending pilot Girls Project with Bardwell School into 2024-25;
- £3,949 from BOB ICB towards Making Every Contact Counts training and dissemination for staff and volunteer team;
- £1,200 from University of Oxford towards opportunities for taster days for students at SEND settings;
- £1,000 from the Stanton Ballard Charitable Trust towards path improvement works;
- £2,000 from HDH Wills towards wet and cold weather gear.

16. Statement of funds (continued)

National Lottery Awards for All
The National Lottery Awards for All grant in 2021-2 enabled us to employ additional Programme Leaders, increasing our capacity by up to 12 co-farmer sessions per week. In the year 2022-3 we received a further grant of £10,000 to enable us run activities to celebrate our 10th Anniversary, and host forums to gain feedback from co-farmers and their carers. This fund was fully spent down in 2023-24.

Willowbrook Barn
This fund is to enable enhancements to the barn at Willowbrook Farm, so that we can use it for activities even in winter. We received a grant from Screwfix (£5,000) and a donation from the parents of one of our co-farmers for this project. This fund was fully spent down in 2023-24.

Oxford Community Fund Step Change
This fund is to support our development of volunteering opportunities for the charity and to enable us to recruit more people who will then be better supported and trained to help our overall delivery team (and offer more places as a result). This funding is ongoing.

Gagingwell Project
Through a combination of crowdfunding using the Spacehive platform and a number of notable charitable donations from West Oxfordshire District Council, JK Foundation, Cooper Charitable Trust, PF Charitable Trust, Rockcliffe Charitable Foundation, ENCON, Agrivert and individual donors who wish to remain anonymous we raised a substantial fund to dedicate to the establishment of a new host site with associated infrastructure and staffing costs.

Barriers to Employment
West Oxfordshire District Council awarded us a contract to deliver 8 new co-farmer places, 6 work experience placements and 2 tailored training opportunities to people experiencing barriers to employment between September 2024 and March 2025.

Oxfordshire Community Foundation Cancer Prevention
Oxfordshire Community Foundation with support from BOB ICB awarded us a grant to work on public health messaging and healthy lifestyle initiatives within our activities, to support participants to recognise risk factors for cancer and make healthy choices around diet, exercise and seeking advice.

The Fore
This fund will enable us to develop growing spaces for saleable produce which in turn will enable us to generate a small income through our activities and extend the opportunities for participants.

Oxfordshire Community Foundation Thriving in Nature
This fund delivered through Oxfordshire Community Foundation is for a three year project to establish structured learning opportunities within our service. We will pilot and review the delivery of a variety of qualification and award schemes to our participants to enable them to gain recognition for learning and achievements in skills related to rural crafts, nature conservation, animal care, horticulture and nature connection.

Well Together
This fund helps us provide bridging bursaries to people who would like to participate in our services but who currently lack local authority funding or support. The fund is to be used by September 2025.

16. Statement of funds (continued)

Dementia Fund
New contributions from Oxfordshire Community Foundation allowed us to continue this project in 2022-23. The funds were used to create a partnership project between FarmAbility, Oxford City Farm and St John's Care Homes wherein our co-farmers facilitated visits to the farm by residents of the care home who were living with dementia. The project took place May to October 2023 and was a big success, leading to ongoing collaboration between all three organisations. This fund was fully spent down in 2022-23.

Designated funds:

Premises fund
The Trustees have set aside funds to allow for the establishment of a new base.

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024
	£	£	£
Tangible fixed assets	-	12,014	12,014
Current assets	119,324	131,981	251,305
Creditors due within one year	(25,979)	(11,414)	(37,393)
Total	93,345	132,581	225,926

Analysis of net assets between funds - prior year

	Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023
	£	£	£
Tangible fixed assets	-	1,600	1,600
Current assets	129,148	22,251	151,399
Creditors due within one year	(20,640)	-	(20,640)
Total	108,508	23,851	132,359

18. Pension commitments

The Charity operates a defined contribution scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £11,222 (2023: £9,885). Contributions of £1,989 were outstanding at the year-end (2023: £nil).

19. Related party transactions

Owing to the nature of the Charity's operations and the composition of the Board of Trustees being drawn from local private sector organisations, transactions may take place with organisations in which the Trustee has an interest. All such transactions are conducted at arm's length and in accordance with the provisions of the Charity's Constitution, the requirements of the Charities Act 2011 and the Charity's normal procurement procedures, and none of the Trustees benefit personally from any such transactions.

Donations from Trustees without conditions totalled £550 in the year (2023: £20).

FarmAbility

England & Wales - Charity number 1153282

Accounts

FarmAbility

(formerly Farm Inspiration Trust)

A Charitable Incorporated Organisation
Registered Charity No. 1153282

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENT



www.farmability.org.uk

CONTENTS

Reference and administrative details of the charity, its trustees and advisers 3

Trustees' report 4

Independent examiner's report 12

Statement of financial activities 13

Balance Sheet 14

Notes to the financial statements 15

REFERENCE AND ADMINISTRATIVE DETAILS OF THE TRUST, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 30 SEPTEMBER 2023

Trustees	Mr R Brooks (retired 1st August 2023) Mr L Coupland Mr W Gale (Treasurer) Dr J Samuel Mr N Sleight (from 27 April 2023) Ms R Warren (Chair of Trustees) Ms H West (from 24 October 2023)

Charity Name: On 3 March 2021 the Charity changed its name from Farm Inspiration Trust to FarmAbility

Charity registered Number	1153282
Principal & Registered office	1 Abbey Street Eynsham Oxfordshire OX29 4TB
Senior Management Team	Ms Coralie Hopwood, Chief Executive (from January 2022) Mr Olek Salmanowicz, Programme Manager Mr W Gale, Treasurer
Independent Examiners	Critchleys Audit LLP Beaver House 23-38 Hythe Bridge Street Oxford OX1 2EP

TRUSTEES' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2023

The Trustees present their annual report together with the financial statements of FarmAbility for the year ended 30 September 2023.

OBJECTIVES AND ACTIVITIES

Objects and Aims
The objects of the Charity, as set out in its Constitution, are:

"The advancement of education and the relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage through learning about the practical experience of farming, the countryside and interaction with animals and the natural environment".



Activities for Achieving Objectives
FarmAbility's vision is of an inclusive society where people with disabilities lead fulfilling lives by taking active roles in their community.

Our mission is to enable people with learning disabilities, some of whom are also autistic to develop skills and competencies for purposeful living and occupations, through participation in programmes on farms and in outdoor productive spaces.

People with learning disabilities face multiple barriers to leading fulfilling lives; FarmAbility is committed to improving quality of life of our participants through access to meaningful activities. Our particular focus is on people who face the most significant barriers to community inclusion, and who experience the lowest levels of employment in the UK workforce. This group of people is susceptible to experiencing health inequalities, social exclusion, mental illness and poverty.

Of the multiple barriers faced by people with disabilities, at FarmAbility we are best placed to tackle the barrier they face to finding a regular, meaningful occupation, with all the benefit to physical health and mental wellbeing that having an occupation brings. This is because our experience and skills are in using outdoor spaces and work environments to generate a range of purposeful activities that can engage people with differing abilities and needs in the way that many indoor environments cannot. The outdoor environment and natural, green spaces, offer a wealth of health benefits and opportunities for focus, concentration, independence and reduction in anxiety and sensory overwhelm.

We want to increase the opportunities for meaningful occupation open to people with learning disabilities, and to increase their capacity to take up those opportunities. We also want to encourage local employers to offer opportunities in the workplace through paid employment or volunteering, as this is where many people will find progression. If we can positively impact in these areas, we should see progress towards our intended outcome.
Our primary role is to use purposeful, outdoor programmes as a means to increasing skills and confidence, building useful experience, and enabling progression. Over the past ten years we have learned that our programme model (small group work, applying Occupational Therapy theories and practice and using an enabling approach to support) can encourage significant and positive change in the degree to which someone can successfully engage in a range of activities. Those who attend FarmAbility are called "co-farmers".

Our secondary role is to work beyond the boundaries of the farm to increase the number and range of meaningful opportunities for co-farmers in their community. This means working in partnership with other charities to strengthen our capacity and exploring partnerships with employers to create workplace opportunities. Since the reduction in barriers to collaboration presented by the Covid pandemic and subsequent change of operational practise, we have seen a reopening of peer organisations and an increased capacity to work together again and pursue innovative partnership projects.

We offer co-farmers a changing seasonal schedule of activities, informed by personal choice and preference, which includes activities such as vegetable gardening, woodworking, basic animal husbandry and horse care, woodland work (coppicing, tree planting), and seasonal farm tasks.



Weekly programme of outdoor, purposeful activities
Farm Ability's core service is a weekly programme running throughout the year that provides activities for co-farmers in a range of farm, horticultural and woodland-based work. Our main bases for regular sessions in the year 2022-2023 have been FAI Farms at Wytham, Park Farm on the Blenheim Estate, Willowbrook Farm at Hampton Gay, , Millwood Market Garden at Long Hanborough and Oxford City Farm. We have also introduced monthly outreach visits to Long Mead Meadow Conservation Project in Eynsham and Sandy Lane Farm in Tiddington, South Oxfordshire.

Key characteristics of our service include:

- An enabling approach to support co-farmers that encourages autonomy, independence and the confidence to try new things;
- Embedding occupational therapy practice throughout the programme to improve people's adaptive behaviour and occupational functioning;
- Celebrating co-farmers' achievements and recording these through Everyday Breakthroughs, which we analyse on a seasonal basis and share with co-farmers, families and support teams at co-farmer annual reviews;
- Enabling people to take an appropriate and measured level of risk that allows them to build capabilities.
- Underpinning all of our endeavours with the principles of environmental sustainability: reusing and recycling where possible; chemical free growing and regenerative farming practices; use of alternative energy and habitat creation for wildlife.

If a co-farmer has a Personal Budget or receives Direct Payments from the Local Authority they contribute to the costs of the service; if not, then we endeavour to subsidise their attendance through a Bursary Fund. There is no time limit on a person's attendance at FarmAbility unless they are receiving a subsidy, which may be offered for a fixed time period.

Opportunities for school and college students between 16-19 years
We recognise that the transition from full-time education to adulthood is particularly challenging for people with learning disabilities and additional needs. In order to address this we started the Schools Programme aimed at enabling students in their final three years of school or college to join FarmAbility in order to build their confidence and skills for the transition, and to encourage them to move on to meaningful occupations.

For the whole school year of Sept 2022 to September 2023 MacIntyre Endeavour Academy students attended on a weekly basis during term time and have developed great relationships with our team and with the wider co-farmer community on site at the same time.

Person-centred progression pathways for co-farmers

There are two aspects to progression at FarmAbility:

- Progression through the acquisition of new skills, the strengthening of existing ones in outdoor activities, and the building of confidence;
- Progression from FarmAbility to other settings, either in tandem with or after leaving FarmAbility, where co-farmers can engage in other meaningful occupations (including volunteering and paid employment) and new roles in their communities.



Key characteristics of FarmAbility's person-centred pathways include:

- Working with co-farmers, families and support teams to identify goals that can be achieved through the activities we offer. This may relate to behaviour, confidence, soft or hard skills, or personal aspirations to find work or voluntary positions;
- Annual reviews of co-farmers (with families/support teams) to review progress and agree goals:
- Offering co-farmers choice in the activities they take part in and supporting them in making their own choices;
- Adhoc sessions at other farm/horticultural locations to build confidence in new places and introduce co-farmers to different activities.

Our volunteers and pro-bono support

In 2022-2023 a small number of volunteers stood down as they left for employment opportunities and we recruited and inducted nine more. We currently have 28 regular volunteers supporting our work. All together our volunteers support us to a total of 130 – 140 hours per week. This year we successfully applied to the Step Change Fund from Oxfordshire Community Foundation to develop our volunteer resourcing and development and in August 2023 we employed our first Volunteer and Training Co-ordinator, with the aim of increasing volunteer recruitment and improving volunteer support and training opportunities. Most of our volunteers work alongside Programme Leaders to increase co-farmers' engagement in our various activities, while some volunteers provide specific expertise for example in bookkeeping, craft projects and woodworking. FarmAbility volunteers come from all walks of life; some are retired people and others are young people keen to build experience working with people with learning disabilities. Four of our current volunteers have a mild learning disability or are autistic; we hope that their volunteering experience will help them find paid employment in the future.

Pro-bono support has been gratefully received from all of the sites where we have based our activities during 2022-23 in the form of access to meeting rooms, office accommodation, toilet facilities and a range of activities for our co-farmers to undertake (two sites do make a charge for sole use of facilities alongside their pro-bono support in other areas). Without these, we could not operate and we would like to record our gratitude for their generosity. The pro-bono provision of facilities has not been included in income or expenditure in the accounts.



The host centres providing this support:

- FAI Farms, Wytham
- Willowbrook Farm, Hampton Gay
- Park Farm, Blenheim Estate
- Millwood Market Garden, Long Hanborough
- Oxford City Farm
- Sandy Lane Farm
- Long Mead Meadow Conservation Project



We have continued to receive pro bono support from other volunteer groups, including 3Keel, an Oxford based sustainability consultancy and LearningPool, a national online learning development company, with an office local to us near Long Hanborough. Both companies supported us to improve facilities on our sites, installing insulation, building ramps, greenhouses and polytunnels and attaching cladding. We also received a number of enquiries from other companies and are currently developing an offer for corporate groups looking for Away Day and volunteering opportunities for their teams.

ACHIEVEMENTS AND PERFORMANCE

2022-2023 saw us focus on ongoing operational developments and improvement towards a full integration of our new satellite sites to a formalised set of standard operating procedures. This work is ongoing and we intend to bring in regular monitoring to ensure we are performing to best practice standards across the areas of Health and Safety, Safeguarding and Team Development in order to maintain and protect the improvements we have achieved thus far. In 2022-23 we instigated a new set of Risk Benefit Assessment operational practices and improved on site monitoring and training of team members and volunteers to respond to emergencies, mitigate against risk and communicate across sites and with our administrative team. We expanded our delivery capacity and moved forward with opening up new places for the service. As at September 2023 the number of regular co-farmer sessions per week was 70, with 57 co-farmers attending, some for more than one day a week. This compares with 58 sessions and 47 individuals a year ago.



In 2022-2023 we were also able to run a number of additional activities for co-farmers and in support of our hosts. October 2022 saw our inaugural 'Move It' activity, which was a sponsored

ride, walk and run around Kilkenny Country Park in Carterton. Co-farmers with recumbent bikes were able to cycle alongside friends walking, running and cycling on two wheels and with the support of family and friends we raised over £1,000. These funds were used in March 2023 to host a Co-Farmer Celebration Day at Hill End Outdoor Centre in Eynsham. This occasion gave us an opportunity to celebrate and reward our co-farmer's resilience through the pandemic and the year of reopening, acknowledging their unique gifts, talents and skills as part of the FarmAbility community. In August we joined our Willowbrook hosts once again for their annual summer festival and our 'egg packing challenge' was a huge hit with attendees, in spite of the driving rain and cold!

In January 2023 we hosted a panel discussion at the Oxford Real Farming Conference titled 'Creating Space for Neurodiversity in Regenerative Farming Practises'. We collaborated on our session with Pennyhooks Farm and Millwood Market Garden and received some very interesting questions for discussion from the audience, leading to some promising follow up connections. We maintained our work with Long Mead Conservation Project, increasing our nursery space at Willowbrook Farm to nurture seedlings of endangered meadow plant species, and we joined forces with Bridewell Gardens to look at mutual volunteer and staff recruitment questions and consider future collaborations on potential new sites. We visited two new sites close to Chipping Norton for one off outreach visits, both of which have potential to grow and we succeeded in attracting some seed funding for a project to attract more girls and women into our service and reduce the barriers to their involvement in outdoor physical activities. Our regular team day training sessions continued and we also hosted a volunteer focused day to thank and consult with our volunteer supporters. Our relationship with Oxford City Farm and the Order of St John's Care Homes continued to thrive over the summer of 2023 as the pilot project of 2022 integrating elderly residents with dementia with our co-farmers on site matured into a more permanent arrangement.



Fundraising efforts during the year were successful with valuable grants from:



- National Lottery Awards For All Fund
- The Screwfix Foundation
- The 29th May 1961 Charity
- David Solomons Charitable Trust
- Finnis Scott Foundation
- Oxfordshire Community Foundation- Community Capacity
- Oxfordshire Community Foundation- Step Change Fund
- Cottsway Community Fund
- Chown Charitable Trust
- The Childwick Trust
- Cumber Family Charitable Trust
- Shanly Foundation
- Garfield Weston Foundation
- Bicester Village Unlock Futures Fund
- The Axis Foundation
- Oxfordshire County Council- Councillor Priority Fund
- Pye Charitable Settlement
- Our Sankalpa
- Lord Barnby's Fund

We are very grateful to all our funders for their generous support.

FINANCIAL REVIEW

In the year we made a deficit of £24k. This was the result of:

- Spending some of the grants received in 2021-22
- Gearing up to enable us to take on more co-farmers
- Increased premises costs

We took on more staff during the year (averaging 12 over the year, up from 10 last year) and our staff costs increased as a result.

In 2023 we increased the fee for our service for the first time since our formation. In 2024 we will increase the fees again to bring us closer to the real cost of the service and reduce our reliance on grants and donations, at the same time as consolidating a sustainable fundraising plan which will examine a broader range of donation generating activities.

Our rental costs have continued to rise as two of our sites now charge us a fee for use of their premises and we are also covering the cost of a rented office space. In 2023-2024 we are prioritising finding options to reduce this financial cost and exploring ways to collaborate with other organisations to find appropriate premises.

Reserves policy

The trustees review the reserve levels of the charity on an annual basis. This review includes the nature of the income and expenditure, the need to match income with commitments and the composition of the Charity's reserves. The Trustees also take into consideration the future plans of the Charity, any uncertainties regarding future income streams and other key risk identified during the risk review process.

The Reserves policy in normal times is to maintain reserves at a level that is adequate to cover six months of normal expenditure. Our budget for 2023-24 shows expenditure of £388k, and therefore the target level of reserves would be £194k.

FarmAbility's free cash reserves, represented by unrestricted and designated funds, at 30 September 2023 were approximately £108k (2022: £152k) so reserves are below the target level.

Whilst recognising the risk posed by the increased level of expenditure and reduced level of reserves, the Trustees feel that the risk is worthwhile if we can achieve a new financial equilibrium at a higher level of activity – and thus help more people to benefit from our services. As mentioned above, we are increasing the charges for day care, and this should lead to a situation where we are less reliant on grant income which is unpredictable.

We will continue to monitor the situation and adapt our policy as and when necessary.

PLANS FOR THE FUTURE

FarmAbility continues to experience high demand for our services, and we are seeing a big increase in referrals coming through for school and college leavers, aged 18-24. We intend to build closer links with our local further education institutions in 2024 to improve the pathways and transition support that we can offer young people moving into adulthood with support of our service. We are also excited to be exploring more avenues for monitoring, evaluation and impact measures through partnerships with Oxford Brookes University and others in the region. We will proactively seek feedback from parents, carers and co-farmers and develop mechanisms to build more opportunities for co-farmer voice to be heard in our planning and strategy development.
In 2024 we would like to develop two new regular day service host sites, building on successful outreach relationships, and to extend our offer into new parts of the county which we hope will reduce transport barriers facing some of those who wish to attend.

Going concern

Having reviewed the situation, the trustees do not have any material concerns about the charity's ability to continue in the foreseeable future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

FarmAbility is a charitable incorporated organisation, incorporated and registered with the Charity Commission for England and Wales on 7 August 2013. The primary governing document of the Charity is its Constitution, which was amended in March 2021 to reflect the change of name to FarmAbility. The Constitution states that the Trustees shall be the Members.

Details of the Trustees who served throughout the period are included in the Reference and Administrative Details on page 3.

Method of Appointment or Election of Trustees

The Trust's Constitution specifies that the number of Trustees shall be not less than three (3) Trustees are appointed for a three-year term. The Board of Trustees will consider nominations for new Trustees who can make a valuable contribution to the strategy and management of the Trust, with any appointments being approved at a meeting of the Board of Trustees.

Policies Adopted for the Induction and Training of Trustees
All Trustees receive a general introduction to the Trust, its organisation, structures and employees. The Trustees are also provided with periodic updates on relevant changes in charity law and Charity Commission guidance.

Organisational Structure
The Board of Trustees are responsible for the overall governance of the Trust. They set the general strategy and business plans for the Trust, approve an annual budget, monitor performance against the plans and budgets and make major decisions about the Trust's strategy and development and any staff appointments. The Trustees meet at least four times each year.

The Trustees have delegated the day-to-day management of the Trust's programmes to the Chief Executive.

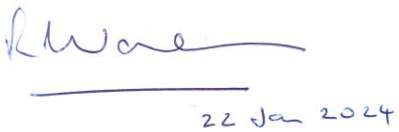
Risk Management
The Trustees have assessed the major risks to which the Charity is exposed, in particular those relating to its finances, charitable activities, facilities and other operational areas. The Trustees have implemented a number of systems to assess and minimise those risks, including internal controls. Where significant financial risk still remains, the Trustees have ensured the Charity has adequate insurance cover in place. The Trustees examine the financial health of the Charity formally every quarter, reviewing performance against budget and overall level of expenditure. The Charity also has a risk register in place, which is regularly reviewed in light of any new information and formally reviewed annually by the Trustees.

Public Benefit
The Trustees confirm that they have complied with the requirement in the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit in exercising their powers and duties. They have referred to this guidance when reviewing the Trust's objects and aims and in planning its future activities and are satisfied that the Trust's activities comply with this guidance and are of public benefit.

This report was approved by the Trustees on 22 January 2024 and signed on their behalf by :

Ms R Warren
Chair of Trustees





INDEPENDENT EXAMINER'S REPORT OT THE TRUSTEES OF FARMABILITY ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 30 September 2023

Responsibilities and basis of report
As the charity trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement
Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 130 of the Act; or
2. the accounts do not accord with those records; or
3. 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 accounts to be reached.



Robert Kirtland FCA
Critchleys Audit LLP
Beaver House
23-38 Hythe Bridge Street
Oxford
OX1 2EP

Dated:

28/2/2024

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 SEPTEMBER 2023

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Income from:					
Donations & Legacies	4	71,222	39,714	110,936	134,389
Charitable activities	5	183,153	-	183,153	139,193
Other trading activities	6	-	-	-	114
Investments	7	1,732	-	1,732	434
Total Income		256,107	39,714	295,821	274,130
Expenditure on:					
Raising funds	8	1,727	237	1,964	642
Charitable activities	9	297,870	20,227	318,097	283,187
Total expenditure		299,597	20,464	320,061	283,829
Net income (deficit)		(43,490)	19,250	(24,240)	(9,699)
Transfers between funds		-	-	-	-
Net movement in funds		(43,490)	19,250	(24,240)	(9,699)
Reconciliation of funds					
Total funds brought forward		151,998	4,601	156,599	166,298
Net movement in funds		(43,490)	19,250	(24,240)	(9,699)
Total funds carried forward		108,508	23,851	132,359	156,599

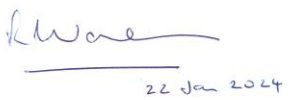
The Statement of financial activities includes all gains and losses recognised in the year. The notes on pages 15 to 26 form part of these financial statements.

BALANCE SHEET AS AT 30 SEPTEMBER 2023

	Note	£	2023 £	£	2022 £
Fixed assets					
Tangible assets	14		1,600		2,400
			1,600		2,400
Current assets					
Debtors	15	13,890		4,645	
Cash at bank and in hand		137,509		167,832	
		151,399		172,477	
Creditors: amounts falling due within one year	16	(20,640)		(18,278)	
Net current assets			130,759		154,199
Total assets less current liabilities			132,359		156,599
Total net assets			132,359		156,599
Charity funds					
Restricted funds	17		23,851		4,601
Unrestricted funds	17		108,508		151,998
Total funds			132,359		156,559

The financial statements were approved and authorised for issue by the Trustees on 22nd January 2024 and signed on their behalf by:

Ms R Warren
Chair of Trustees



The notes on pages 15 to 26 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

1. General information

FarmAbility is a Charitable Incorporated Organisation (CIO), incorporated and registered with the Charity Commission for England and Wales. In the event of the Charity being wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities. The address of the registered office is given in the Charity information on page 3 of these financial statements.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011 and the Charity's governing document. 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 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 £.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

2.2 Going concern

The Trustees assess whether the use of going concern is appropriate, i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Trust to continue as a going concern.

Having reviewed the situation, the Trustees are confident that the Trust has adequate resources to meet its liabilities as they fall due for the foreseeable future and, accordingly, have adopted the going concern basis in preparing the financial statements.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

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 in the year of receipt.

No amount is included in the financial statements for general volunteer time in line with the Charities SORP (FRS 102). Further detail of the volunteer support provided to the Charity is given in the Trustees' Report.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs. All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Plant and machinery	- 25% straightline
Motor Vehicles	- 25% straightline

2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.9 Cash at bank and in hand

Cash at bank and 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 similaraccount.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

2.11 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. There are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

4. Income from donations & legacies

	Unrestricted funds 2023	Restricted funds 2023	Total funds 2023	Total funds 2022
	£	£	£	£
Donations	20,222	1,272	21,494	6,617
Grants	51,000	38,442	89,442	112,772
Donated professional services	-	-	-	15,000
	71,222	39,714	110,936	134,389
Total 2022	101,100	33,289	134,389	

5. Income from charitable activities

	Unrestricted funds 2023	Restricted funds 2023	Total funds 2023	Total funds 2022
	£	£	£	£
Day Service fees	171,120	-	171,120	131,940
Other income	12,033	-	12,033	7,253
	183,153	-	183,153	139,193
Total 2022	139,193	-	139,193	

6. Income from other trading activities

	Unrestricted funds 2023	Restricted funds 2023	Total funds 2023	Total funds 2022
	£	£	£	£
Produce Sales	-	-	-	114
	-	-	-	114
Total 2022	114	-	114	

7. Investment income

	Unrestricted funds 2023	Restricted funds 2023	Total funds 2023	Total funds 2022
	£		£	£
Investment Income	1,732	-	1,732	434

8. Expenditure on raising funds

	Unrestricted funds 2023	Restricted funds 2023	Total funds 2023	Total funds 2022
	£		£	£
Cost of raising voluntary income	1,727	237	1,964	642
Total 2022	642	-	642	

9. Analysis of expenditure on charitable activities

Summary by fund type	Unrestricted funds 2023	Restricted Funds 2023	Total funds 2023	Total funds 2022
	£	£	£	£
FarmAbility	297,870	20,227	318,097	283,187
Total 2022	247,936	35,251	283,187	

10. Analysis of expenditure by activities

	Direct Activities 2023	Support costs 2023	Total funds 2023	Total funds 2022
	£	£	£	£
FarmAbility	280,552	37,545	318,097	283,187
Total 2022	234,079	49,108	283,187	

Analysis of direct costs

	Total funds 2023	Total funds 2022
	£	£
Salaries, NI & pension	259,765	214,350
Equipment and consumables	9,552	5,932
Transport costs	7,899	5,010
Depreciation of minibus	800	800
External Service fees	552	6,828
Bursary Grants	960	306
Other direct costs	1,024	853
Total	280,552	234,079

Analysis of support costs

	Total funds 2023	Total funds 2022
	£	£
Premises costs	21,482	32,753
Staff Recruitment, Training & Support	5,287	3,299
Insurance	2,556	3,458
IT	2,722	3,555
Telephone	1,913	2,178
Professional fees	3,104	2,880
Other support costs	481	985
Total	37,545	49,108

Premises costs in 2021-22 included an amount of £15,000 which was the estimated value of pro-bono professional services provided by Optek Systems. Other volunteer support has not been included in income or expenditure, owing to the difficulty of calculating a monetary value.

11 Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,580 (*2022* - £1,450)

12. Staff costs

	2023 £	2022 £
Wages & salaries	236,740	198,286
Social security costs	13,140	10,960
Contribution to defined contribution pension scheme	9,885	5,104
	259,765	214,350

The average number of persons employed by the Charity during the year was as follows:

	2023 No.	2022 No.
Service delivery		
No of employees	12	10
Full time equivalents	8	7

No employee received remuneration amounting to more than £60,000 in either year.

The key management personnel of the Charity comprise of the senior management personnel listed on page 3.

The total amount of employee benefits (including employer pension contributions) received by key management personnel during the year ended 30 September 2023 was £69,945 (2022: £69,667).

13. Trustees' remuneration and expenses

During the year, no Trustee received any remuneration *(2022 - £366)*, and no Trustee expenses were reimbursed *(2022 - nil)*.

14. Tangible fixed assets

	Motor Vehicles £
Cost or valuation	
At 1 October 2022	3,200
Additions	-
At 30 September 2023	3,200
Depreciation	
At 1 October 2022	800
Charged in year	800
At 30 September 2023	1,600
Net book value	
At 1 October 2022	2,400
At 30 September 2023	1,600

15. Debtors

	2023 £	2022 £
Due within one year		
Trade debtors	13,890	4,450
Prepayments	-	195
	13,890	4,645

16. Creditors: Amounts falling due within one year

	2023 £	2022 £
Trade creditors	14,197	7,827
Other taxation and social security	4,543	8,701
Accruals and deferred income	1,900	1,750
	20,640	18,278

17. Statement of funds

Statement of funds - current year

	Balance at 1 October 2022	Income	Expenditure	Transfers in / out	Balance at 30 September 2023
	£	£	£	£	£
Unrestricted funds					
General fund	121,998	256,107	(299,597)	-	78,508
	121,998	256,107	(299,597)	-	78,508
Designated funds					
Premises fund	30,000	-	-	-	30,000
Total unrestricted funds	151,998	256,107	(299,597)	-	108,508

	Balance at 1 October 2022	Income	Expenditure	Transfers in / out	Balance at 30 September 2023
	£	£	£	£	£
Restricted funds					
FarmAbility Restricted fund	2,400	6,165	(4,965)	-	3,600
OurSankalpa fund	-	3,500	(3,500)	-	-
Dementia fund	303	6,114	(6,417)	-	-
National Lottery Awards for All	1,898	10,000	(2,921)	-	8,977
Willowbrook Barn fund	-	6,272	(1,632)	-	4,640
Oxford Community Stepchange Fund	-	7,663	(1,029)	-	6,634
Total restricted funds	4,601	39,714	(20,464)	-	23,851
Total of funds	156,599	295,821	(320,061)	-	132,359

Statement of funds (prior year)

	Balance at 1 October 2021	Income	Expenditure	Transfers in / out	Balance at 30 September 2022
	£	£	£	£	£
Unrestricted funds					
General fund	129,735	240,841	(248,578)	-	121,998
	129,735	240,841	(248,578)	-	121,998
Designated funds					
Premises fund	30,000	-	-	-	30,000
Total unrestricted funds	159,735	240,841	(248,578)	-	151,998

	Balance at 1 October 2021	Income	Expenditure	Transfers in / out	Balance at 30 September 2022
	£	£	£	£	£
Restricted funds					
FarmAbility Restricted fund	6,563	3,780	(7,943)	-	2,400
OurSankalpa fund	-	3,500	(3,500)	-	-
Dementia fund	-	16,009	(15,706)	-	303
National Lottery Awards for All	-	10,000	(8,102)	-	1,898
Total restricted funds	6,563	33,289	(35,251)	-	4,601
Total of funds	166,298	274,130	(283,829)	-	156,599

Description of Funds

The specific purposes for which the funds are to be applied are as follows:

Restricted Funds

FarmAbility Restricted Fund

The balance brought forward from 2021 – 22 represents the net book value of the minibus, which was acquired with a grant from the Axis Foundation enabling us to operate across our many operational sites. The value carried forward into 2023-24 is £1,600.

Income in the year was made up of grants from:

- Cottesway Community Fund £1,665 towards the cost of our fundraising efforts at the Willowbrook Arts and Music Festival.
- Finnis Scott Foundation £2,500 for gardening equipment and supplies.
- Bicester Village £2,000 to enable us to run taster days for girls and young women living in the Bicester area. This grant is carried forward into 2023-24.

Our Sankalpa fund
This project is funded by OurSankalpa CIC and aims to increase access to regular meaningful occupations (paid work, positions that will lead to paid work, volunteering or traineeships) for people with learning disabilities and autism. The grant was used to fund our woodworking project.

Dementia Fund
New contributions from Oxfordshire Community Foundation allowed us to continue this project. The funds were used to create a partnership project between FarmAbility, Oxford City Farm and St John's Care Homes wherein our co-farmers facilitated visits to the farm by residents of the care home who were living with dementia. The project took place May to October and was a big success, leading to ongoing collaboration between all three organisations.

National Lottery Awards for All Fund
The National Lottery Awards for All grant in 2021-2 enabled us to employ additional Programme Leaders – increasing our capacity by up to 12 co-farmer sessions per week. In the year 2022-3 we received a further grant of £10,000 to enable us run activities to celebrate our 10th Anniversary, and host forums to gain feedback from co-farmers and their carers.

Oxford Community Fund Stepchange Fund
This fund is to support our development of Volunteering opportunities for the charity and to enable us to recruit more people who will then be better supported and trained to help our overall delivery team (and offer more places as a result).

Willowbrook Barn Fund
This fund is to enable enhancements to the barn at Willowbrook Farm, so that we can use it for activities even in winter. We received a grant from Screwfix (£5,000) and a donation from the parents of one of our co-farmers for this project.

Designated Funds

Premises fund
The Trustees have set aside funds to allow the establishment of a new base.

18. **Analysis of net assets between funds**

Analysis of net assets between funds - current year

	Unrestricted Funds 2023	Restricted Funds 2023	Total funds 2023
	£	£	£
Tangible fixed assets	-	1,600	1,600
Current assets	129,148	22,251	151,399
Creditors due within one year	(20,640)	-	(20,640)
Total	108,508	23,851	132,359

Analysis of net assets between funds - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	-	2,400	2,400
Current assets	170,277	2,200	172,477
Creditors due within one year	(18,278)	-	(18,278)
Total	151,999	4,600	156,599

19. Pension commitments

The Charity operates a defined contribution scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £9,885 (2022: £5,104). No contributions were outstanding at the year-end (2022: £nil).

20. Related party transactions

Owing to the nature of the Charity's operations and the composition of the Board of Trustees being drawn from local private sector organisations, transactions may take place with organisations in which the Trustee has an interest. All such transactions are conducted at arm's length and in accordance with the provisions of the Charity's Constitution, the requirements of the Charities Act 2011 and the Charity's normal procurement procedures, and none of the Trustees benefit personally from any such transactions.

Donations from Trustees without conditions totalled £20 in the year (2022: £425).

FarmAbility

England & Wales - Charity number 1153282

Accounts

FarmAbility

(formerly Farm Inspiration Trust)

A Charitable Incorporated Organisation
Registered Charity No. 1153282

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENT



www.farmability.org.uk

CONTENTS

Reference and administrative details of the charity, its trustees and advisers 3

Trustees' report 4

Independent examiner's report 11

Statement of financial activities 12

Balance Sheet 13

Notes to the financial statements 14

REFERENCE AND ADMINISTRATIVE DETAILS OF THE TRUST, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 30 SEPTEMBER 2022

Trustees	Mr R Brooks Mr L Coupland (from 26 April 2022) Mr W Gale (Treasurer) Ms S George (26 April to 15 October 2022) Dr J Samuel Dr W Tindsley (to 19 October 2021) Ms R Warren (Chair of Trustees)

Charity Name: On 3 March 2021 the Charity changed its name from Farm Inspiration Trust to FarmAbility

Charity registered Number	1153282
Principal & Registered office	1 Abbey Street Eynsham Oxfordshire OX29 4TB
Senior Management Team	Ms Coralie Hopwood, Chief Executive (from January 2022) Ms S Williams, Director (to December 2021) Mr Olek Salmanowicz, Programme Manager Mr W Gale, Treasurer
Independent Examiners	Critchleys Audit LLP Beaver House 23-38 Hythe Bridge Street Oxford OX1 2EP

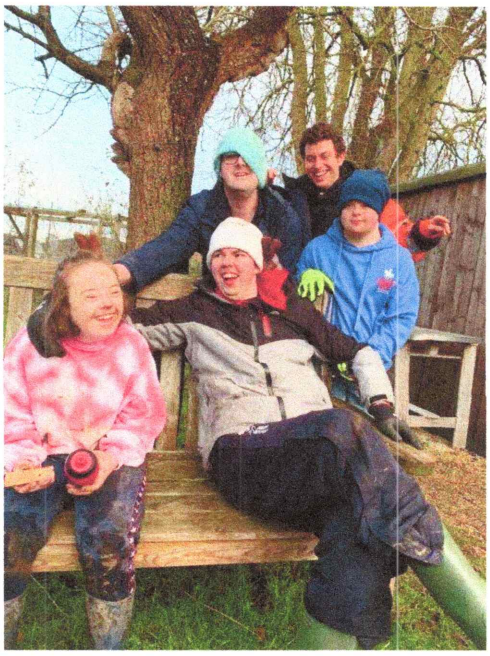
TRUSTEES' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2022

The Trustees present their annual report together with the financial statements of FarmAbility for the year ended 30 September 2022.

OBJECTIVES AND ACTIVITIES

Objects and Aims
The objects of the Charity, as set out in its Constitution, are:

"The advancement of education and the relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage through learning about the practical experience of farming, the countryside and interaction with animals and the natural environment".



Activities for Achieving Objectives
FarmAbility's vision is of an inclusive society where people with disabilities lead fulfilling lives by taking active roles in their community.

Our mission is to enable people with learning disabilities, many also with autism, to develop skills and competencies for purposeful living and occupations, through participation in programmes on farms and in outdoor productive spaces.

People with learning disabilities and autism face multiple barriers to leading fulfilling lives; FarmAbility is committed to improving the quality of lives through access to meaningful activities. Our particular focus is on people with moderate to severe learning disabilities, often also with autism, who face the most significant barriers to community inclusion, and who experience the lowest levels of employment in the UK workforce. This group of people is susceptible to experiencing health inequalities, social exclusion, mental illness and poverty.

Of the multiple barriers faced by people with disabilities, at FarmAbility we are best placed to tackle the barrier they face to finding a regular, meaningful occupation, with all the benefit to physical health, mental well-being that having an occupation brings. This is because our experience and skills are in using outdoor spaces and work environments to generate a range of purposeful activities that can engage people with differing abilities and needs in the way that many indoor environments cannot do.

We want to increase the opportunities for meaningful occupation open to people with learning disabilities and autism, and to increase their capacity to take up those opportunities. We also want to encourage local employers to offer opportunities in the workplace, as this is where many people will find progression. If we can positively impact in these three areas, we should see progress towards our intended outcome.

Our primary role is to use purposeful, outdoor programmes as a means to increasing skills and confidence, building useful experience, and enabling progression. Over the past 9 years we have learned that our programme model (small group work, applying Occupational Therapy theories and practice and using an enabling approach to support) can encourage significant and positive change in the degree to which someone can successfully engage in a range of activities. Those who attend FarmAbility are called "co-farmers".

Our secondary role is to work beyond the boundaries of the farm to increase the number and range of meaningful opportunities for co-farmers in their community. This means working in partnership with other charities to strengthen our capacity and exploring partnerships with employers to create workplace opportunities. Covid reduced the possibilities for achieving this over the previous financial year and has continued to play a part into this financial year as organisations and businesses emerge from the pandemic and review their operational needs and protocols

We offer co-farmers a changing seasonal schedule of activities, informed by personal choice and preference, which includes activities such as vegetable gardening, woodworking, basic animal husbandry and horse care, woodland work (coppicing, tree planting), and seasonal farm tasks.



Weekly programme of outdoor, purposeful activities
Farm Ability's core service is a weekly programme running throughout the year that provides activities for co-farmers in a range of farm, horticultural and woodland-based work. Our main bases for regular sessions have been FAI Farms at Wytham, Park Farm on the Blenheim Estate, Willowbrook Farm at Hampton Gay, and Eynsham Market Garden. This year we also added a regular weekly visit to Oxford City Farm as part of a dementia inclusive partnership project, generously funded by Ecclesiastical Insurance Fund and Oxfordshire Community Foundation.

Key characteristics of our service include:

- An enabling approach to support co-farmers that encourages autonomy, independence and the confidence to try new things;
- Embedding occupational therapy practice throughout the programme to improve people's adaptive behaviour and occupational functioning;
- Celebrating co-farmers' achievements and recording these through Everyday Breakthroughs, which we analyse on a seasonal basis and share with co-farmers, families and support teams at co-farmer annual reviews;
- Enabling people to take an appropriate and measured level of risk that allows them to build capabilities.

If a co-farmer has a Personal Budget, they contribute to the costs of the service; if not, then we endeavour to subsidise their attendance through a Bursary Fund. There is no time limit on a person's attendance at FarmAbility unless they are receiving a subsidy, which may be offered for a fixed time period.

Opportunities for school and college students between 16-19 years
We recognise that the transition from full-time education to adulthood is particularly challenging for people with learning disabilities. In order to address this we started the Schools Programme aimed at enabling students in their final 3 years of school or college to join FarmAbility in order to build their confidence and skills for the transition, and to encourage them to move on to meaningful occupations.

For the whole school year of Sept 2021 to September 2022 MacIntyre Endeavour Academy students resumed attendance and have developed great relationships with our team and with the wider co-farmer community on site at the same time.

Person-centred progression pathways for co-farmers



There are two aspects to progression at FarmAbility:

- Progression through the acquisition of new skills, the strengthening of existing ones in outdoor activities, and the building of confidence;
- Progression from FarmAbility to other settings, either in tandem with or after leaving FarmAbility, where co-farmers can engage in other meaningful occupations (including paid employment) and new roles in their communities.

Key characteristics of FarmAbility's person-centred pathways include:

- Working with co-farmers, families and support teams to identify goals that can be achieved through the activities we offer. This may relate to behaviour, confidence, soft or hard skills, or personal aspirations to find work or voluntary positions;
- Annual reviews of co-farmers (with families/support teams) to review progress and agree goals:
- Offering co-farmers choice in the activities they take part in and supporting them in making their own choices;
- Adhoc sessions at other farm/horticultural locations to build confidence in new places and introduce co-farmers to different activities.

Our volunteers and pro-bono support

In 2021-2022 all of our volunteers returned to support our programmes and we recruited and inducted 8 more. All together our volunteers support us to a total of 80 hours per week. Our experience this year has led us to put resources into developing our volunteer offer over the coming year, including improving our recruitment and induction processes and providing expanded ongoing support and training to volunteers, once in post. Most of our volunteers work alongside Programme Leaders to increase co-farmers' engagement in our various activities, while some volunteers provide specific expertise for example in bookkeeping, craft projects and woodworking. FarmAbility volunteers come from all walks of life; some are retired people and others are young people keen to build experience working with people with learning disabilities. Three of our current volunteers have a mild learning disability and/or autism; we hope that their volunteering experience will help them find paid employment in the future.

Pro-bono support has been gratefully received from all of the sites where we have based our activities during fy 2021-22 in the form of access to meeting rooms, office accommodation, toilet facilities and a range of activities for our co-farmers to undertake. Without these, we could not operate and we would like to record our gratitude for their generosity. These valuable facilities have not been included in income or expenditure in the accounts.



Our centres providing this support:

- FAI Farms, Wytham
- Willowbrook Farm, Hampton Gay
- Park Farm, Blenheim Estate
- The Market Garden, Long Hanborough



We were also delighted to receive around 5 days' pro bono support from Optek Systems, an engineering company based in Abingdon, who gave resources, expertise and labour to enclose and waterproof an open sided barn space, so that we can use it on an ongoing basis for activities at Willowbrook Farm.

Our regular supporters 3Keel also joined us for 4 work days in which they helped us move and construct polytunnels and lay flooring and add cladding to an outside building.

ACHIEVEMENTS AND PERFORMANCE

In October 2021 we were back up to a fully operational service and our team had begun to adapt well to the new demands that operating under Covid restrictions, and across a number of satellite sites brought with them. In October and November we recruited a new CEO who began in January 2022 and who completed the management/office team for the organisation. We said goodbye to our outgoing Director in December 2021, acknowledging the huge amount of work that she had put into organising systems, updating our IT and communications processes and bringing in funding from trusts and foundations to support our core running costs. In April 2022 we were able to respond to previous organisational development aims of recruitment for additional Programme Leader capacity and successfully recruited 4 new part time leaders, one senior and 3 junior. This recruitment has in turn enabled us to expand our delivery capacity and move forward with opening up new places for the service across existing and new sites. This work continues with significant aspirations to expand further in the coming 12 months. As at September 2022 the number of regular co-farmer sessions per week was 53, with 46 co-farmers attending, some for more than one day a week.
As things opened up this year we were able to support our hosts at Willowbrook with their annual summer festival and we also delivered our own fundraising 'Move-It' day at the close of the financial year, to raise money for a celebration event for our co-farmers in recognition of their resilience, adaptability and development over the last 24 months.

Additional achievements over the year included sustaining relationships with partner sites and reinstating regular visits to some of our outreach sites, including Long Mead Meadow Conservation Project, and carrying out an initial visit to Sandy Lane Farm in South Oxfordshire with the intention of setting up more regular work with them in the future. We have carried out 4 whole day training activities with the team and invested significant time and resource in to improving our health and safety approaches and adapting our systems and processes to working across multiple sites with multiple partners. This remains a priority into the next financial year. We have created some strong relationships with colleague organisations working in the sector and have carried out a successful partnership project with Oxford City Farm and the Order of St John's Care Homes, as well as explored opportunities for collaboration with Pennyhooks Farm Trust, Guideposts Charity, Bridewell Gardens, Yellow Submarine and AgeUK.

Fundraising efforts during the year were successful with valuable grants from:

- National Lottery Awards For All Fund
- Ecclesiastical Fund (Benefact Group)
- Oxfordshire Community Foundation
- Oxfordshire County Council
- The Postcode Lottery
- Roger & Jean Jefcoate Trust
- Our Sankalpa
- D'Oyly Carte
- Lord Barnby's Fund
- Yeo Valley (Yeokens scheme)
- W.E. Lawrence Charitable Settlement



We are very grateful to all our funders for their generous support.

FINANCIAL REVIEW

Strong income from grants and donations for a second year has given us the confidence to increase capacity and offer places to more co-farmers. Our employees have increased in number from 7 last year to 12 (an increase in FTE from 5.8 to 7.8). Staff costs have therefore increased substantially.

Until 2021 we had an office base provided without charge (originally by FAI Farms and then by Blenheim Estate). We now have to rent premises – which has added £18k to our cost base.

These cost increases – offset by the strong grant income - produced a deficit in the year of nearly £10k. In last year's accounts we anticipated spending some of the reserves, which had reached a level that was slightly above our policy level. The Trustees are happy to use those reserves to increase the scale of our operations.

Reserves policy

The trustees review the reserve levels of the charity on an annual basis. This review includes the nature of the income and expenditure, the need to match income with commitments and the composition of the Charity's reserves. The Trustees also take into consideration the future plans of the Charity, any uncertainties regarding future income streams and other key risk identified during the risk review process.

The Reserves policy in normal times is to maintain reserves at a level that is adequate to cover 6 months of normal expenditure. Our budget for 2022-23 shows expenditure of £320k, and therefore the target level of reserves is £160k.

FarmAbility's free cash reserves, represented by unrestricted and designated funds, at 30 September 2022 were approximately £152k (2020: £160k). Therefore reserves are broadly in line with the target. We will continue to monitor the situation and adapt our policy as and when necessary.

PLANS FOR THE FUTURE

This was a year of consolidation and transition for FarmAbility. We increased our delivery capacity through staffing numbers in order to address the demand on our waiting list and have now begun to increase the places we can offer to new co-farmers. This is an ongoing project for the year ahead and we aspire to offer at least 10 more places over the course 2022-23. Some of this will depend on further strengthening partnerships with host farms and gardens. We also intend to broaden our volunteer base to give an extra layer of support and resource across all of our sites. We remain alert to the possibility of a new base and open to opportunities as they arise, however this year has also allowed us space to acknowledge the huge potential of maintaining multiple sites and the variety and diversity we can achieve in terms of experiences for our participants from this model. Going forward we will explore potential for a hybrid approach, allowing us to reap the benefits of both situations.

Going concern

Having reviewed the situation, the trustees do not have any material concerns about the charity's ability to continue in the foreseeable future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

FarmAbility is a charitable incorporated organisation, incorporated and registered with the Charity Commission for England and Wales on 7 August 2013. The primary governing document of the Charity is its Constitution, which was amended in March 2021 to reflect the change of name to FarmAbility. The Constitution states that the Trustees shall be the Members.

Details of the Trustees who served throughout the period are included in the Reference and Administrative Details on page 3.

Method of Appointment or Election of Trustees

The Trust's Constitution specifies that the number of Trustees shall be not less than three (3) Trustees are appointed for a 3-year term. The Board of Trustees will consider nominations for new Trustees who can make a valuable contribution to the strategy and management of the Trust, with any appointments being approved at a meeting of the Board of Trustees.

Policies Adopted for the Induction and Training of Trustees

All Trustees receive a general introduction to the Trust, its organisation, structures and employees. The Trustees are also provided with periodic updates on relevant changes in charity law and Charity Commission guidance.

Organisational Structure

The Board of Trustees are responsible for the overall governance of the Trust. They set the general strategy and business plans for the Trust, approve an annual budget, monitor performance against the plans and budgets and make major decisions about the Trust's strategy and development and any staff appointments. The Trustees meet at least 4 times each year.

The Trustees have delegated the day-to-day management of the Trust's programmes to the Chief Executive.

Risk Management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those relating to its finances, charitable activities, facilities and other operational areas. The Trustees have implemented a number of systems to assess and minimise those risks, including internal controls. Where significant financial risk still remains, the Trustees have ensured the Charity has adequate insurance cover in place. The Trustees examine the financial health of the Charity formally every quarter, reviewing performance against budget and overall level of expenditure. The Charity also has a risk register in place, which is regularly reviewed in light of any new information and formally reviewed annually by the Trustees.

Public Benefit

The Trustees confirm that they have complied with the requirement in the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit in exercising their powers and duties. They have referred to this guidance when reviewing the Trust's objects and aims and in planning its future activities and are satisfied that the Trust's activities comply with this guidance and are of public benefit.

This report was approved by the Trustees on 7 February 2023 and signed on their behalf by :

Ms R Warren
Chair of Trustees



INDEPENDENT EXAMINER'S REPORT OT THE TRUSTEES OF FARMABILITY ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 30 September 2022.

Responsibilities and basis of report
As the charity trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement
Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 130 of the Act; or
2. the accounts do not accord with those records; or
3. 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 accounts to be reached.



Robert Kirtland

Critchleys Audit LLP
Beaver House
23-38 Hythe Bridge Street
Oxford
OX1 2EP

Dated: 9/2/2023

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 SEPTEMBER 2022

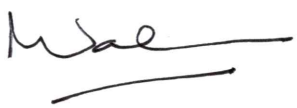
	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Income from:					
Donations & Legacies	4	101,100	33,289	134,389	88,635
Charitable activities	5	139,193	-	139,193	121,559
Other trading activities	6	114	-	114	529
Investments	7	434	-	434	188
Total Income		240,841	33,289	274,130	210,911
Expenditure on:					
Raising funds	8	642	-	642	801
Charitable activities	9	247,936	35,251	283,187	172,820
Total expenditure		248,578	35,251	283,829	173,621
Net income (deficit)		(7,737)	(1,962)	(9,699)	37,290
Transfers between funds		-	-	-	-
Net movement in funds		(7,737)	(1,962)	(9,699)	37,290
Reconciliation of funds					
Total funds brought forward		159,735	6,563	166,298	129,008
Net movement in funds		(7,737)	(1,962)	(9,699)	37,290
Total funds carried forward		151,998	4,601	156,599	166,298

The Statement of financial activities includes all gains and losses recognised in the year. The notes on pages 14 to 24 form part of these financial statements.

BALANCE SHEET AS AT 30 SEPTEMBER 2022

	Note	£	2022 £	£	2021 £
Fixed assets					
Tangible assets	14		2,400		-
			2,400		-
Current assets					
Debtors	15	4,645		5,980	
Cash at bank and in hand		167,832		172,732	
		172,477		178,712	
Creditors: amounts falling due within one year	16	(18,278)		(12,414)	
Net current assets			154,199		166,298
Total assets less current liabilities			156,599		166,298
Total net assets			156,599		166,298
Charity funds					
Restricted funds	17		4,601		6,563
Unrestricted funds	17		151,998		159,735
Total funds			156,599		166,298

The financial statements were approved and authorised for issue by the Trustees on 7th February 2023 and signed on their behalf by:



Ms R Warren
Chair of Trustees

The notes on pages 14 to 24 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

1. General information

FarmAbility is a Charitable Incorporated Organisation (CIO), incorporated and registered with the Charity Commission for England and Wales. In the event of the Charity being wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities. The address of the registered office is given in the Charity information on page 3 of these financial statements.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011 and the Charity's governing document. 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 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 £.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

2.2 Going concern

The Trustees assess whether the use of going concern is appropriate, i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Trust to continue as a going concern.

Having reviewed the situation, the Trustees are confident that the Trust has adequate resources to meet its liabilities as they fall due for the foreseeable future and, accordingly, have adopted the going concern basis in preparing the financial statements.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

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 in the year of receipt.

No amount is included in the financial statements for general volunteer time in line with the Charities SORP (FRS 102). Further detail of the volunteer support provided to the Charity is given in the Trustees' Report.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Plant and machinery	- 25% straightline
Motor Vehicles	- 25% straightline

2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.9 Cash at bank and in hand

Cash at bank and 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.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

2.11 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. There are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

4. Income from donations & legacies

	Unrestricted funds 2022	Restricted funds 2022	Total funds 2022	Total funds 2021
	£	£	£	£
Donations	6,617	-	6,617	1,747
Grants	79,483	33,289	112,772	85,690
JRS furlough scheme	-	-	-	1,198
Donated professional services	15,000	-	15,000	-
	101,100	33,289	134,389	88,635
Total 2021	28,945	59,690	88,635	

5. Income from charitable activities

	Unrestricted funds 2022	Restricted funds 2022	Total funds 2022	Total funds 2021
	£	£	£	£
Day Service fees	131,940	-	131,940	119,065
Other income	7,253	-	7,253	2,494
	139,193	-	139,193	121,559
Total 2021	121,559	-	121,559	

6. Income from other trading activities

	Unrestricted funds 2022	Restricted funds 2022	Total funds 2022	Total funds 2021
	£	£	£	£
Produce Sales	114	-	114	529
	114	-	114	529
Total 2021	529	-	529	

7. Investment income

	Unrestricted funds 2022	Restricted funds 2022	Total funds 2022	Total funds 2021
	£		£	£
Investment Income	434		434	188

8. Expenditure on raising funds

	Unrestricted funds 2022	Restricted funds 2022	Total funds 2022	Total funds 2021
	£		£	£
Cost of raising voluntary income	642	-	642	801
Total 2021	801	-	801	

9. Analysis of expenditure on charitable activities

Summary by fund type	Unrestricted funds 2022	Restricted Funds 2022	Total funds 2022	Total funds 2021
	£	£	£	£
FarmAbility	247,936	35,251	283,187	172,820
Total 2021	120,689	52,131	172,820	

10. Analysis of expenditure by activities

	Direct Activities 2022	Support costs 2022	Total funds 2022	Total funds 2021
	£	£	£	£
FarmAbility	234,079	49,108	283,187	172,820
Total 2021	157,833	14,987	172,820	

Analysis of direct costs

	Total funds 2022	Total funds 2021
	£	£
Salaries, NI & pension	214,350	152,357
Equipment and consumables	5,932	3,144
Transport costs	5,010	1,760
Depreciation of minibus	800	-
External Service fees	6,828	172
Bursary Grants	306	400
Other direct costs	853	-
Total	234,079	157,833

Analysis of support costs

	Total funds 2022	Total funds 2021
	£	£
Premises costs	32,753	358
Staff Recruitment, Training & Support	3,299	1,315
Insurance	3,458	3,615
IT	3,555	4,478
Telephone	2,178	1,526
Professional fees	2,880	2,719
Other support costs	985	976
Total	49,108	14,987

Premises costs include an amount of £15,000 which is the estimated value of pro-bono professional services provided by Optek Systems in 2021 – 22. Other volunteer support has not been included in income or expenditure, owing to the difficulty of calculating a monetary value.
Staff recruitment costs of £535 were included as Other Support costs in the 2020 – 21 accounts. This year they have been shown in Recruitment, Training & Support costs.

11 Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,450 (*2021* - £1,300)

12. Staff costs

	2022 £	2021 £
Wages & salaries	198,286	139,922
Social security costs	10,960	8,880
Contribution to defined contribution pension scheme	5,104	3,555
	214,350	152,357

The average number of persons employed by the Charity during the year was as follows:

		2022 No.	2021 No.
Service delivery			
	No of employees	10	7
	Full time equivalents	7	5

No employee received remuneration amounting to more than £60,000 in either year.

The key management personnel of the Charity comprise of the senior management personnel listed on page 3.

The total amount of employee benefits (including employer pension contributions) received by key management personnel during the year ended 30 September 2022 was £69,667 (2021: £34,541).

13. Trustees' remuneration and expenses

During the year, one Trustee received remuneration of £366 for specialist services provided to cover for the absence of a key member of staff during an extended period of absence *(2021 - £1,798)*. No other trustee received any remuneration.

During the year ended 30 September 2022, no Trustee expenses were reimbursed *(2021 - nil)*.

14. Tangible fixed assets

	Motor Vehicles £
Cost or valuation	
At 1 October 2021	-
Additions	3,200
At 30 September 2022	3,200
Depreciation	
At 1 October 2021	-
Charged in year	800
At 30 September 2022	800
Net book value	
At 1 October 2021	-
At 30 September 2022	2,400

15. Debtors

	2022 £	2021 £
Due within one year		
Trade debtors	4,450	5,980
Prepayments	195	-
	4,645	5,980

16. Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	7,827	7,906
Other taxation and social security	8,701	2,768
Accruals and deferred income	1,750	1,740
	18,278	12,414

17. Statement of funds

Statement of funds - current year

	Balance at 1 October 2021	Income	Expenditure	Transfers in / out	Balance at 30 September 2022
	£	£	£	£	£
Unrestricted funds					
General fund	129,735	240,841	(248,578)	-	121,998
	129,735	240,841	(248,578)	-	121,998
Designated funds					
Premises fund	30,000	-	-	-	30,000
Total unrestricted funds	159,735	240,841	(248,578)	-	151,998

	Balance at 1 October 2021	Income	Expenditure	Transfers in / out	Balance at 30 September 2022
	£	£	£	£	£
Restricted funds					
FarmAbility Restricted fund	6,563	3,780	(7,943)	-	2,400
OurSankalpa fund	-	3,500	(3,500)	-	-
Dementia fund	-	16,009	(15,706)	-	303
National Lottery Awards for All	-	10,000	(8,102)	-	1,898
Total restricted funds	6,563	33,289	(35,251)	-	4,601
Total of funds	166,298	274,130	(283,829)	-	156,599

Statement of funds (prior year)

	Balance at 1 October 2020	Income	Expenditure	Transfers in / out	Balance at 30 September 2021
	£	£	£	£	£
Unrestricted funds					
General fund	(4,583)	115	(1,659)	135,862	129,735
FarmAbility fund	133,591	151,106	(119,831)	(164,866)	-
	129,008	151,221	(121,490)	(29,004)	129,735
Designated funds					
Premises fund	-	-	-	30,000	30,000
Total unrestricted funds	129,008	151,221	(121,490)	996	159,735

	Balance at 1 October 2020	Income	Expenditure	Transfers in / out	Balance at 30 September 2021
	£	£	£	£	£
Restricted funds					
FarmAbility Restricted fund	-	32,580	(26,017)	-	6,563
OurSankalpa fund	-	7,000	(7,000)-	-	-
National Lottery Community fund	-	20,110	(19,114)	(996)	-
Total restricted funds	-	59,690	(52,131)	(996)	6,563
Total of funds	129,008	210,911	(173,621)	-	166,298

Description of Funds

The specific purposes for which the funds are to be applied are as follows:

Restricted Funds

FarmAbility Restricted Fund
This holds funds for particular projects within FarmAbility. In 2021 – 22 there were grants from:

- the Axis Foundation which was used to acquire and run a minibus – enabling us to operate across our many operational sites.
- Oxfordshire County Council to mitigate the additional costs of operating with Covid controls in place.

OurSankalpa Fund
This project is funded by OurSankalpa CIC and aims to increase access to regular meaningful occupations (paid work, positions that will lead to paid work, volunteering or traineeships) for people with learning disabilities and autism. The grant was used to fund our gardening projects.

Dementia Fund
This fund was made up of contributions from Oxfordshire Community Foundation and Ecclesiastical (part of the Benefact Group). The funds were designated to the creating of a partnership project between FarmAbility, Oxford City Farm and St John's Care Homes wherein our co-farmers facilitated visits to the farm by residents of the care home who were living with dementia. The project took place May to October and was a big success, leading to ongoing collaboration between all three organisations.

National Lottery Awards for All Fund
The National Lottery Awards for All grant has enabled us to employ additional Programme Leaders – increasing our capacity by up to 12 co-farmer sessions per week.

Designated Funds

Premises fund
The Trustees have set aside funds to allow the establishment of a new base.

FarmAbility Fund (previous year)
When the charity was formed (as the Farm Inspiration Trust), there were two programmes of activity: FarmAbility and The Outdoor Classroom. Separate funds were maintained to ensure that funds raised to support each activity were kept separate. Since the Outdoor Classroom was discontinued in 2016, FarmAbility has been the only programme, and this was recognised with the change of name during 2021. Accordingly there was no longer any need to maintain a separate Farmability fund, and it was merged into the General fund.

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted Funds 2022	Restricted Funds 2022	Total funds 2022
	£	£	£
Tangible fixed assets	-	2,400	2,400
Current assets	170,277	2,200	172,477
Creditors due within one year	(18,278)	-	(18,278)
Total	151,999	4,600	156,599

Analysis of net assets between funds - prior year

	Unrestricted funds 2021	Restricted funds 2021	Total funds 2021
	£	£	£
Tangible fixed assets	-	-	-
Current assets	171,522	7,190	178,712
Creditors due within one year	(11,787)	(627)	(12,414)
Total	159,735	6,563	166,298

19. Pension commitments

The Charity operates a defined contribution scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £5,104 (2021: £3,636). No contributions were outstanding at the year-end (2021: £nil).

20. Related party transactions

Owing to the nature of the Charity's operations and the composition of the Board of Trustees being drawn from local private sector organisations, transactions may take place with organisations in which the Trustee has an interest. All such transactions are conducted at arm's length and in accordance with the provisions of the Charity's Constitution, the requirements of the Charities Act 2011 and the Charity's normal procurement procedures, and none of the Trustees benefit personally from any such transactions.

Donations from Trustees without conditions totaled £425 in the year (2021: £nil).

FarmAbility

England & Wales - Charity number 1153282

Accounts

FarmAbility

(formerly Farm Inspiration Trust)

A Charitable Incorporated Organisation
Registered Charity No. 1153282

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENT



www.farmability.org.uk

CONTENTS

Reference and administrative details of the charity, its trustees and advisers 3

Trustees' report 4

Independent examiner's report 10

Statement of financial activities 11

Balance Sheet 12

Notes to the financial statements 13

REFERENCE AND ADMINISTRATIVE DETAILS OF THE TRUST, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 30 SEPTEMBER 2021

Trustees	Mr R Brooks Mr W Gale Dr J Samuel Dr W Tindsley (to 19 October 2021) Ms R Warren (Chair of Trustees)

Charity Name: On 3 March 2021 the Charity changed its name from Farm Inspiration Trust to FarmAbility

Charity registered Number	1153282
Registered office	31 Burgess Mead Oxford OX2 6XP
Postal office	1 Abbey Street Eynsham Oxfordshire OX29 4TB
Senior Management Team	Ms S Giles, Director (to November 2020) Mr W Gale, Treasurer Ms S Williams, Director (from February 2021) Mr Olek Salmanowicz, Programme Manager (from July 2021)
Independent Examiners	Critchleys Audit LLP Beaver House 23-38 Hythe Bridge Street Oxford OX1 2EP

TRUSTEES' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2021

The Trustees present their annual report together with the financial statements of FarmAbility for the year ended 30 September 2021.

OBJECTIVES AND ACTIVITIES

Objects and Aims
The objects of the Charity, as set out in its Constitution, are:

"The advancement of education and the relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage through learning about the practical experience of farming, the countryside and interaction with animals and the natural environment".



Activities for Achieving Objectives
FarmAbility's vision is of an inclusive society where people with disabilities lead fulfilling lives by taking active roles in their community.

Our mission is to enable people with learning disabilities, many also with autism, to develop skills and competencies for purposeful living and occupations, through participation in programmes on farms and in outdoor productive spaces.

People with learning disabilities and autism face multiple barriers to leading fulfilling lives; FarmAbility is committed to improving the quality of lives through access to meaningful activities. Our particular focus is on people with moderate to severe learning disabilities, often also with autism, who face the most significant barriers to community inclusion, and who experience the lowest levels of employment in the UK workforce. This group of people is susceptible to experiencing health inequalities, social exclusion, mental illness and poverty.

Of the multiple barriers faced by people with disabilities, at FarmAbility we are best placed to tackle the barrier they face to finding a regular, meaningful occupation, with all the benefit to physical health, mental well-being that having an occupation brings. This is because our experience and skills are in using outdoor spaces and work environments to generate a range of purposeful activities that can engage people with differing abilities and needs in the way that many indoor environments cannot do.

We want to increase the opportunities for meaningful occupation open to people with learning disabilities and autism, and to increase their capacity to take up those opportunities. We also want to encourage local employers to offer opportunities in the workplace, as this is where many people will find progression. If we can positively impact in these three areas, we should see progress towards our intended outcome.

Our primary role is to use purposeful, outdoor programmes as a means to increasing skills and confidence, building useful experience, and enabling progression. Over the past 8 years we have learned that our programme model (small group work, applying Occupational Therapy theories and practice and using an enabling approach to support) can encourage significant and positive change in the degree to which someone can successfully engage in a range of activities. Those who attend FarmAbility are called "co-farmers".

Our secondary role is to work beyond the boundaries of the farm to increase the number and range of meaningful opportunities for co-farmers in their community. This means working in partnership with other charities to strengthen our capacity and exploring partnerships with employers to create workplace opportunities. Covid reduced the possibilities for achieving this over the last financial year.

We offer co-farmers a changing seasonal schedule of activities, informed by personal choice and preference, which includes activities such as vegetable gardening, woodworking, basic animal husbandry and horse care, woodland work (coppicing, tree planting), and seasonal farm tasks.

Weekly programme of outdoor, purposeful activities
Farm Ability's core service is a weekly programme running throughout the year that provides activities for co-farmers in a range of farm, horticultural and woodland-based work. Our main bases for regular sessions have been FAI Farms at Wytham, Blenheim Estate, Harcourt Arboretum, Fair Close Farm in Wolvercote and Eynsham Market Garden.

Key characteristics of our service include:

- An enabling approach to support co-farmers that encourages autonomy, independence and the confidence to try new things;
- Embedding occupational therapy practice throughout the programme to improve people's adaptive behaviour and occupational functioning;
- Celebrating co-farmers' achievements and recording these through Everyday Breakthroughs, which we analyse on a seasonal basis and share with co-farmers, families and support teams at co-farmer annual reviews;
- Enabling people to take an appropriate and measured level of risk that allows them to build capabilities.



If a co-farmer has a Personal Budget, they contribute to the costs of the service; if not, then we endeavour to subsidise their attendance through a Bursary Fund. There is no time limit on a person's attendance at FarmAbility unless they are receiving a subsidy, which may be offered for a fixed time period.



Opportunities for school and college students between 16-19 years
We recognise that the transition from full-time education to adulthood is particularly challenging for people with learning disabilities. In order to address this we started the Schools Programme aimed at enabling students in their final 3 years of school or college to join FarmAbility in order to build their confidence and skills for the transition, and to encourage them to move on to meaningful occupations.

For most of 2020/21 schools did not attend due to Covid, but in September MacIntyre Endeavour Academy students resumed attendance.

Person-centred progression pathways for co-farmers
There are two aspects to progression at FarmAbility:

- Progression through the acquisition of new skills, the strengthening of existing ones in outdoor activities, and the building of confidence;
- Progression from FarmAbility to other settings, either in tandem with or after leaving FarmAbility, where co-farmers can engage in other meaningful occupations (including paid employment) and new roles in their communities.

Key characteristics of FarmAbility's person-centred pathways include:

- Working with co-farmers, families and support teams to identify goals that can be achieved through the activities we offer. This may relate to behaviour, confidence, soft or hard skills, or personal aspirations to find work or voluntary positions;
- Annual reviews of co-farmers (with families/support teams) to review progress and agree goals:
- Offering co-farmers choice in the activities they take part in and supporting them in making their own choices;
- Adhoc sessions at other farm/horticultural locations to build confidence in new places and introduce co-farmers to different activities.

Our volunteers and pro-bono support
Covid restrictions have reduced volunteer participation, but by the end of the year we were again back to a full complement of volunteer support, providing around 75 hours per week. Most of our volunteers work alongside Programme Leaders to increase co-farmers' engagement in our various activities, while some volunteers provide specific expertise for example in bookkeeping, craft projects and woodworking. FarmAbility volunteers come from all walks of life; some are retired people and others are young people keen to build experience working with people with learning disabilities. Three of our current volunteers have a mild learning disability and/or autism; we hope that their volunteering experience will help them find paid employment in the future.



Pro-bono support has been gratefully received from all of the sites where we have based our activities during fy 2020-21 in the form of access to meeting rooms, office accommodation, toilet facilities and a range of activities for our co-farmers to undertake. Without these, we could not operate and we would like to record our gratefulness for their generosity. These valuable facilities have not been included in income or expenditure in the accounts.

ACHIEVEMENTS AND PERFORMANCE

The year started well with the first Covid lockdown behind us. Activities resumed with the necessary precautions in place. Sadly this was short-lived as we were soon in not only a second, but also a third lockdown. During these restrictions we strived to continue to offer co-farmers as much engagement with FarmAbility as possible. Staff adapted to becoming 'on-line' presenters offering Zoom sessions on a range of topics such as woodworking, mindfulness and keeping fit. When we were able we delivered 1:1 walking session from co-farmers homes to help maintain activity levels and reduce isolation. By May we were able to return to our outreach sites providing all co-farmers, who wanted to return, half-day sessions and by the end of July we had returned to full-day sessions. For the remainder of the year the number of regular co-farmers sessions per week was 56, with 40 co-farmers attending, some for more than one day a week.

Following the departure of Sarah Giles in November 2020, FarmAbility's Director since the early days, a new Director (Sharon Williams) was recruited and in post by February 2021. During the year, we also recruited a replacement Programme Manager, a part-time Progression Leader and a full-time Programme Leader bringing staffing levels to 5.8 FTE.

Prompted by the Covid restrictions, FarmAbility took the opportunity to improve its IT systems and equipment, investing in laptops, mobile phones and cloud based platforms to allow staff to work in a more agile way both at home and across our various outreach sites. Communication and the ability to access documents and information away from a permanent base has been essential during this period, with the additional benefit of greater security for our data.

Fundraising efforts during the year were highly successful with notable grants from the National Lottery Coronavirus Community Fund; JA Pye Charitable Settlement; Oxfordshire County Council Covid-19 Infection Control Fund; The Axis Foundation and Oxfordshire Community Foundation.

FINANCIAL REVIEW

The financial year 2020-21 produced an unexpected surplus of £37k. There were 3 main reasons for this:

- The delay in expenditure planned for establishing a new base: £30k of our reserves have now been designated for this purpose, but the expenditure has not taken place yet.
- Secondly, we secured a higher level of grant funding (£26k higher than 2019-20).
- The third factor was vacancies carried during the year (principally managerial posts), which reduced our salary costs by £31k.

These factors outweighed the £20k reduction in day service income caused by the restrictions on our operations during the year.

Reserves policy

The trustees review the reserve levels of the charity on an annual basis. This review includes the nature of the income and expenditure, the need to match income with commitments and the composition of the Charity's reserves. The Trustees also take into consideration the future plans of the Charity, any uncertainties regarding future income streams and other key risk identified during the risk review process.

The Reserves policy in normal times is to maintain reserves at a level that is adequate to cover 6 months of normal expenditure. The temporary fall in expenditure in 2020-21 means that we are using the budget for 2021-22 as the base for calculating the planned level of reserves. This would produce a target for free cash reserves of £120k.

In addition, we anticipate significant expenditure in order to establish a new base (we have allocated £30k to a designated fund for the purpose, but the amount is uncertain). This is likely to be a mixture of capital and revenue expenditure. With this in mind, the Trustees expect to see a reduction in our reserves and an increase in expenditure over the next two years.

FarmAbility's free cash reserves, represented by unrestricted and designated funds, at 30 September 2021 were approximately £160k (2020: £129k). Overall the trustees feel that although the current level of reserves is slightly higher than our benchmark, they are unlikely to remain so. We will continue to monitor the situation and adapt our policy as and when necessary.

Plans for the future

This was a year of consolidation for FarmAbility. Covid challenged our ability to provide in-person community support, but we managed some 1-on-1 contact thanks to the dedication of our staff and also strengthened our digital abilities. By summer we were back to full days for all co-farmers. We increased our co-farmer numbers and yet our waiting-list has never been longer. We have built new partnerships and strengthened

existing ones so the choice of outreach locations where our activities take place has been extended. We have designated reserves for securing a new base and this will be our focus for the coming year.

Going concern
Having reviewed the situation, the trustees do not have any material concerns about the charity's ability to continue in the foreseeable future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution
FarmAbility is a charitable incorporated organisation, incorporated and registered with the Charity Commission for England and Wales on 7 August 2013. The primary governing document of the Charity is its Constitution, which was amended in March 2021 to reflect the change of name to FarmAbility. The Constitution states that the Trustees shall be the Members.

Details of the Trustees who served throughout the period are included in the Reference and Administrative Details on page 3.

Method of Appointment or Election of Trustees
The Trust's Constitution specifies that the number of Trustees shall be not less than three (3) Trustees are appointed for a 3-year term. The Board of Trustees will consider nominations for new Trustees who can make a valuable contribution to the strategy and management of the Trust, with any appointments being approved at a meeting of the Board of Trustees.

Policies Adopted for the Induction and Training of Trustees
All Trustees receive a general introduction to the Trust, its organisation, structures and employees. The Trustees are also provided with periodic updates on relevant changes in charity law and Charity Commission guidance.

Organisational Structure
The Board of Trustees are responsible for the overall governance of the Trust. They set the general strategy and business plans for the Trust, approve an annual budget, monitor performance against the plans and budgets and make major decisions about the Trust's strategy and development and any staff appointments. The Trustees meet at least 4 times each year.

The Trustees have delegated the day-to-day management of the Trust's programmes to the Programme Director.

Risk Management
The Trustees have assessed the major risks to which the Charity is exposed, in particular those relating to its finances, charitable activities, facilities and other operational areas. The Trustees have implemented a number of systems to assess and minimise those risks, including internal controls. Where significant financial risk still remains, the Trustees have ensured the Charity has adequate insurance cover in place.

The Trustees examine the financial health of the Charity formally every quarter, reviewing performance against budget and overall level of expenditure. The Charity also has a risk register in place, which is regularly reviewed in light of any new information and formally reviewed annually by the Trustees.

Public Benefit

The Trustees confirm that they have complied with the requirement in the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit in exercising their powers and duties. They have referred to this guidance when reviewing the Trust's objects and aims and in planning its future activities and are satisfied that the Trust's activities comply with this guidance and are of public benefit.

This report was approved by the Trustees on 6 February 2022 and signed on their behalf by :

Ms R Warren
Chair of Trustees



INDEPENDENT EXAMINER'S REPORT OT THE TRUSTEES OF FARMABILITY ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 30 September 2021.

Responsibilities and basis of report
As the charity trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Independent examiner's statement
I have completed my examination. I confirm that no material 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 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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

Signed:



Name of principal:	Robert Kirtland
Name of firm:	Critchleys Audit LLP
Relevant professional body:	Institute of Chartered Accountants in England and Wales
Address:	Beaver House, 23-38 Hythe Bridge Street, Oxford, OX1 2EP

Dated: 14 March 2022

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 SEPTEMBER 2021

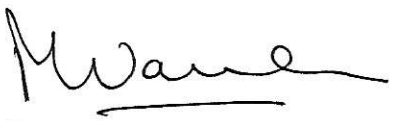
	Note	Unrestricted Funds 2021	Restricted Funds 2021	Total Funds 2021	Total Funds 2020
Income from:		£	£	£	£
Donations & Legacies	4	28,945	59,690	88,635	73,753
Charitable activities	5	121,559	-	121,559	148,698
Other trading activities	6	529	-	529	725
Investments	7	188	-	188	509
Total Income		151,221	59,690	210,911	223,685
Expenditure on:					
Raising funds	8	801	-	801	487
Charitable activities	9	120,689	52,131	172,820	224,427
Total expenditure		121,490	52,131	173,621	224,914
Net income		29,731	7,559	37,290	(1,229)
Transfers between funds		996	(996)	-	-
Net movement in funds		30,727	6,563	37,290	(1,229)
Reconciliation of funds					
Total funds brought forward		129,008	-	129,008	130,237
Net movement in funds		30,727	6,563	37,290	(1,229)
Total funds carried forward		159,735	6,563	166,298	129,008

The Statement of financial activities includes all gains and losses recognised in the year. The notes on pages 12 to 23 form part of these financial statements.

BALANCE SHEET AS AT 30 SEPTEMBER 2021

	Note	£	2021 £	£	2020 £
Fixed assets					
Tangible assets	14		-		-
			-		-
Current assets					
Debtors	15	5,980		6,664	
Cash at bank and in hand		172,732		127,008	
		178,712		133,672	
Creditors: amounts falling due within one year	16	(12,414)		(4,664)	
Net current assets			166,298		129,008
Total assets less current liabilities			166,298		129,008
Total net assets			166,298		129,008
Charity funds					
Restricted funds	17		6,563		
Unrestricted funds	17		159,735		129,008
Total funds			166,298		129,008

The financial statements were approved and authorised for issue by the Trustees on 1st February and signed on their behalf by:



Ms R Warren
Chair of Trustees

The notes on pages 12 to 23 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2021

1. General information

FarmAbility is a Charitable Incorporated Organisation (CIO), incorporated and registered with the Charity Commission for England and Wales. In the event of the Charity being wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities. The address of the registered office is given in the Charity information on page 3 of these financial statements.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The Charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

FarmAbility meets the definition of a public benefit as defined by FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

2.2 Going concern

The Trustees assess whether the use of going concern is appropriate, i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Trust to continue as a going concern.

Having reviewed the situation, the Trustees are confident that the Trust has adequate resources to meet its liabilities as they fall due for the foreseeable future and, accordingly, have adopted the going concern basis in preparing the financial statements.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

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 in the year of receipt.

No amount is included in the financial statements for general volunteer time in line with the Charities SORP (FRS 102). Further detail of the volunteer support provided to the Charity is given in the Trustees' Report.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Plant and machinery	- 25% straightline

2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.9 Cash at bank and in hand

Cash at bank and 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 similaraccount.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

2.11 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. There are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

4. Income from donations & legacies

	Unrestricted funds 2021	Restricted funds 2021	Total funds 2021	Total funds 2020
	£	£	£	£
Donations	1,747	-	1,747	7,071
Grants	26,000	59,690	85,690	39,250
JRS scheme rebate	1,198	-	1,198	22,908
Donated professional services	-	-	-	1,000
Similar incoming resources	-	-	-	3,524
	28,945	59,690	88,635	73,753
Total 2020	51,003	22,750	73,753	

5. Income from charitable activities

	Unrestricted funds 2021	Restricted funds 2021	Total funds 2021	Total funds 2020
	£	£	£	£
Day Service	119,065	-	119,065	138,917
Other fees	2,494	-	2,494	9,781
	121,559	-	121,559	148,698
Total 2020	148,698	-	148,698	

6. Income from other trading activities

	Unrestricted funds 2021	Restricted funds 2021	Total funds 2021	Total funds 2020
	£	£	£	£
Produce Sales	529	-	529	725
	529	-	529	725
Total 2020	725	-	725	

7. Investment income

	Unrestricted funds 2021	Restricted funds 2021	Total funds 2021	Total funds 2020
	£		£	£
Investment Income	188		188	509

8. Expenditure on raising funds

	Unrestricted funds 2021	Restricted funds 2021	Total funds 2021	Total funds 2020
	£		£	£
Cost of raising voluntary income	801	-	801	487
Total 2020	487	-	487	

9. Analysis of expenditure on charitable activities

Summary by fund type	Unrestricted funds 2021	Restricted Funds 2021	Total funds 2021	Total funds 2020
	£	£	£	£
FarmAbility	120,689	52,131	172,820	224,427
Total 2020	196,258	28,169	224,427	

10. Analysis of expenditure by activities

	Activities undertaken 2021	Support costs 2021	Total funds 2021	Total funds 2020
	£	£	£	£
FarmAbility	157,833	14,987	172,820	224,427
Total 2020	205,103	19,324	224,427	

Analysis of direct costs

	FarmAbility 2021	Total funds 2021	Total funds 2020
	£	£	£
Staff costs	152,357	152,357	183,335
Depreciation	-	-	1,617
External Service fees	172	172	10,503
Transport costs	1,760	1,760	2,225
Equipment and consumables	3,144	3,144	4,023
Bursary Grants	400	400	3,400
Total 2020	157,833	157,833	205,103

Analysis of support costs

	FarmAbility 2021	Total funds 2021	Total funds 2020
	£	£	£
Training and education	780	780	420
Telephone	1,526	1,526	533
Insurance	3,615	3,615	2,848
IT	4,478	4,478	2,276
Professional fees	2,719	2,719	3,698
Premises costs	358	358	6,786
Other support costs	1,511	1,511	2,763
Total 2020	14,987	14,987	19,324

In 2020 professional fees included donated professional services totaling £1,000.

11 Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,300 + VAT (*2020* - £1,250 + VAT)

12. Staff costs

	2021 £	2020 £
Wages & salaries	139,922	168,100
Social security costs	8,880	10,908
Contribution to defined contribution pension scheme	3,555	4,327
	152,357	183,335

The average number of persons employed by the Charity during the year was as follows:

	2021 No.	2020 No.
Service delivery		
No of employees	7	11
Full time equivalents	5	6

No employee received remuneration amounting to more than £60,000 in either year.

The key management personnel of the Charity comprise of the senior management personnel listed on page 3.

The total amount of employee benefits (including employer pension contributions) received by key management personnel during the year ended 30 September 2021 was £34,541 (2020: £60,209).

13. Trustees' remuneration and expenses

During the year, one Trustee received remuneration of £1,798 for specialist services provided to cover for the absence of a key member of staff during an extended period of absence *(2020 - £3,184)*. No other trustee received any remuneration.

During the year ended 30 September 2021, no Trustee expenses were reimbursed *(2020 - nil)*.

14. Tangible fixed assets

	Plant & Machinery £
Cost or valuation	
At 1 October 2020	13,627
Disposals	(13,627)
At 30 September 2021	-
Depreciation	
At 1 October 2020	13,627
Disposals	(13,627)
At 30 September 2021	-
Net book value	
At 1 October 2020	-
At 30 September 2021	-

15. Debtors

	2021 £	2020 £
Due within one year		
Trade debtors	5,980	6,520
Prepayments	-	144
	5,980	6,664

16. Creditors: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	7,906	60
Other taxation and social security	2,768	2,804
Accruals and deferred income	1,740	1,800
	12,414	4,664

17. Statement of funds

Statement of funds - current year

	Balance at 1 October 2020	Income	Expenditure	Transfers in / out	Balance at 30 September 2021
	£	£	£	£	£
Unrestricted funds					
General fund	(4,583)	115	(1,659)	135,862	129,735
FarmAbility fund	133,591	151,106	(119,831)	(164,866)	-
	129,008	151,221	(121,490)	(29,004)	129,735
Designated funds					
Premises fund	-	-	-	30,000	30,000
Total unrestricted funds	129,008	151,221	(121,490)	996	159,735

	Balance at 1 October 2020	Income	Expenditure	Transfers in / out	Balance at 30 September 2021
	£	£	£	£	£
Restricted funds					
Bursary fund	-	-	-	-	-
FarmAbility Restricted fund	-	32,580	(26,017)	-	6,563
OurSankalpa fund	-	7,000	(7,000)-	-	-
National Lottery Community fund	-	20,110	(19,114)	(996)	-
Total restricted funds	-	59,690	(52,131)	(996)	6,563
Total of funds	129,008	210,911	(173,621)	-	166,298

Statement of funds (prior year)

	Balance at 1 October 2019	Income	Expenditure	Transfers in / out	Balance at 30 September 2020
	£	£	£	£	£
Unrestricted funds					
FarmAbility fund	114,818	200,820	(192,047)	10,000	133,591
General fund		115	(4,698)	-	(4,583)
Total unrestricted funds	114,818	200,935	(196,745)	10,000	129,008
Restricted funds					
Bursary fund	-	-	-	-	-
FarmAbility Restricted Fund	-	2,000	(2,000)	-	-
OurSankalpa fund	4,635	3,750	(8,385)		-
Buildings fund	-	10,000	-	(10,000)	-
Big Lottery fund	1,907	-	(1,907)	-	-
Footpath fund	-	7,000	(7,000)	-	-
Innovation fund	8,877	-	(8,877)	-	
Total restricted funds	15,419	22,750	(28,169)	(10,000)	-
Total of funds	130,237	223,685	(224,914)	-	129,008

Description of Funds

The specific purposes for which the funds are to be applied are as follows:

Restricted Funds

Bursary Fund
This provides bursary funding enabling some co-farmers without access to funding to attend the day service for adults with autism and learning disabilities.

FarmAbility Restricted Fund
This holds funds for particular projects within FarmAbility.

OurSankalpa Fund
This project is funded by OurSankalpa CIC and aims to increase access to regular meaningful occupations (paid work, positions that will lead to paid work, volunteering or traineeships) for people with learning disabilities and autism.

National Lottery Community Fund
The National Lottery Community Fund grant provided funds to support FarmAbility to move to agile working. Part of the grant was used to purchase IT and communications equipment and facilitate their effective set up. The grant also contributed to programme administration costs and staff salaries.

Designated Funds

FarmAbility Fund
When the charity was formed (as the Farm Inspiration Trust), there were two programmes of activity: FarmAbility and The Outdoor Classroom. Separate funds were maintained to ensure that funds raised to support each activity were kept separate. Since the Outdoor Classroom was discontinued in 2016, FarmAbility has been the only programme, and this was recognised with the change of name during 2021. Accordingly there is no longer any need to maintain a separate Farmability fund, and it has been merged into the General fund.

Premises fund
The Trustees have set aside funds to allow the establishment of a new base, following our departure from FAI Farm.

18. **Analysis of net assets between funds**

Analysis of net assets between funds - current year

	Unrestricted Funds 2021	Restricted Funds 2021	Total funds 2021
	£	£	£
Tangible fixed assets	-	-	-
Current assets	171,522	7,190	178,712
Creditors due within one year	(11,787)	(627)	(12,414)
Total	159,735	6,563	166,298

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	-	-	-
Current assets	133,672	-	133,672
Creditors due within one year	(4,664)	-	(4,664)
Total	129,008	-	129,008

19. Pension commitments

The Charity operates a defined contribution scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £3,636 (2020: £4,327). No contributions were outstanding at the year-end (2020: £nil).

20. Related party transactions

Owing to the nature of the Charity's operations and the composition of the Board of Trustees being drawn from local private sector organisations, transactions may take place with organisations in which the Trustee has an interest. All such transactions are conducted at arm's length and in accordance with the provisions of the Charity's Constitution, the requirements of the Charities Act 2011 and the Charity's normal procurement procedures, and none of the Trustees benefit personally from any such transactions.

Mrs R Layton, a trustee until December 2018, is a director of Our Sankalpa CIC (a community interest company). Our Sankalpa made a donation of £3,750 during the year (2020 £3,750).

Donations from Trustees without conditions totaled £nil in the year (2019: £nil).