



FarmAbility

(formerly Farm Inspiration Trust)

**A Charitable Incorporated Organisation
Registered Charity No. 1153282**

**UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENT**



www.farmability.org.uk



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

Charity registered Number	1153282
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Registered office	31 Burgess Mead Oxford OX2 6XP
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Postal office	1 Abbey Street Eynsham Oxfordshire OX29 4TB
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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)
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Independent Examiners	Critchleys Audit LLP Beaver House 23-38 Hythe Bridge Street Oxford OX1 2EP
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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 :

A handwritten signature in black ink, appearing to read 'R Warren', with a horizontal line underneath.

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

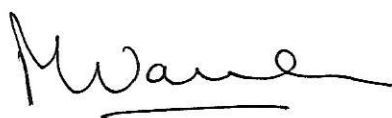
		Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Income from:	Note				
Donations & Legacies	4	28,945	59,690	88,635	73,753
Charitable activities	5	121,559	-	121,559	148,698
Other trading activities	6	529	-	529	725
Investments	7	188	-	188	509
Total Income		151,221	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
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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 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
	<u>152,357</u>	<u>183,335</u>

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 September 2021 £	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 September 2021 £	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).