

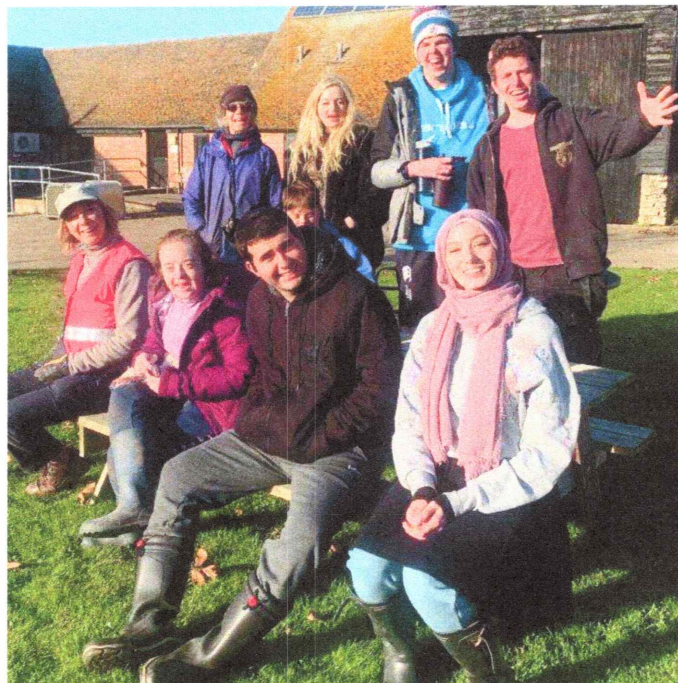


FarmAbility

(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

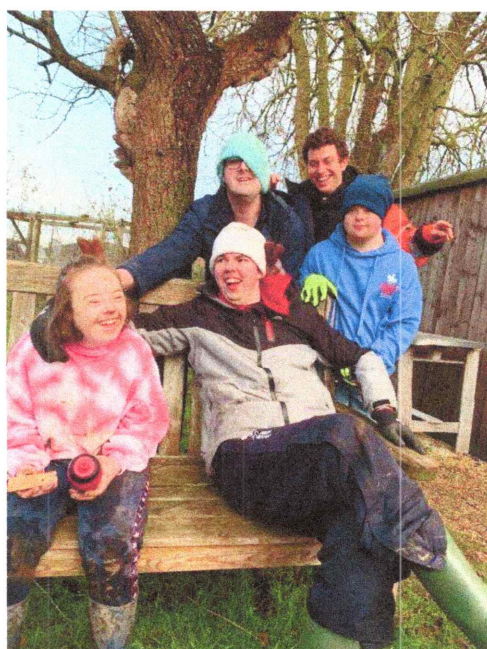
The Trustees present their annual report together with the financial statements of FarmAbility for the year ended 30 September 2022.

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:

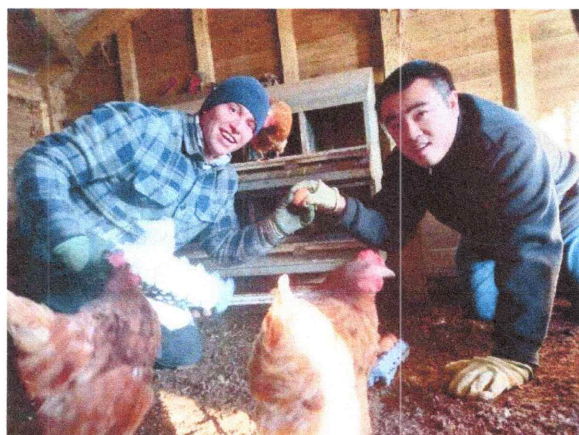
- Working with co-farmers, families and support teams to identify goals that can be achieved through the activities we offer. This may relate to behaviour, confidence, soft or hard skills, or personal aspirations to find work or voluntary positions;
- Annual reviews of co-farmers (with families/support 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'Oily 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

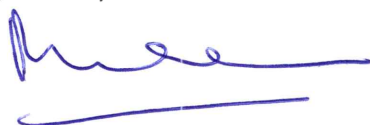
The Trustees have assessed the major risks to which the Charity is exposed, in particular those relating to its finances, charitable activities, facilities and other operational areas. The Trustees have implemented a number of systems to assess and minimise those risks, including internal controls. Where 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 OF 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

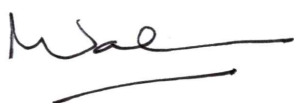
	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Income from:					
Donations & Legacies	4	101,100	33,289	134,389	88,635
Charitable activities	5	139,193	-	139,193	121,559
Other trading activities	6	114	-	114	529
Investments	7	434	-	434	188
Total Income		240,841	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		-
			<u>2,400</u>		<u>-</u>
Current assets					
Debtors	15	4,645		5,980	
Cash at bank and in hand		167,832		172,732	
		<u>172,477</u>		<u>178,712</u>	
Creditors: amounts falling due within one year	16	(18,278)		(12,414)	
		<u></u>		<u></u>	
Net current assets			154,199		166,298
Total assets less current liabilities			<u>156,599</u>		<u>166,298</u>
Total net assets			<u>156,599</u>		<u>166,298</u>
Charity funds					
Restricted funds	17		4,601		6,563
Unrestricted funds	17		<u>151,998</u>		<u>159,735</u>
Total funds			<u>156,599</u>		<u>166,298</u>

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 minibuses	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
	<u>214,350</u>	<u>152,357</u>

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	<u>3,200</u>
Depreciation	
At 1 October 2021	-
Charged in year	800
At 30 September 2022	<u>800</u>
Net book value	
At 1 October 2021	-
At 30 September 2022	<u>2,400</u>

15. Debtors

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

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
	<u>18,278</u>	<u>12,414</u>

17. Statement of funds

Statement of funds - current year

	Balance at 1 October 2021 £	Income £	Expenditure £	Transfers in / out September 2022 £	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 September 2022 £	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 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					
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).