



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 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



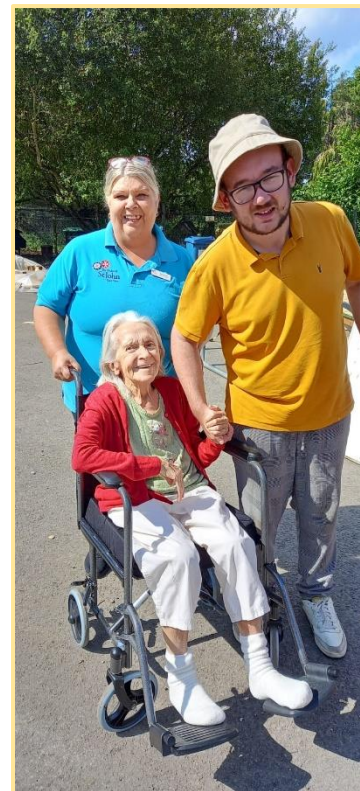
ride, walk and run around Kilkenny Country Park in Carterton. Co-farmers with recumbent bikes were able to cycle alongside friends walking, running and cycling on two wheels and with the support of family and friends we raised over £1,000. These funds were used in March 2023 to host a Co-Farmer Celebration 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.

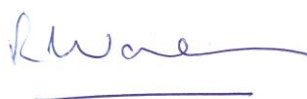
Public Benefit

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




22 Jan 2024

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

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


22 Jan 2024

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 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 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
	<u>71,222</u>	<u>39,714</u>	<u>110,936</u>	<u>134,389</u>
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
	<u>183,153</u>	<u>-</u>	<u>183,153</u>	<u>139,193</u>
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
	<u>-</u>	<u>-</u>	<u>-</u>	<u>114</u>
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
	<u>259,765</u>	<u>214,350</u>

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	<u>3,200</u>
Depreciation	
At 1 October 2022	800
Charged in year	800
At 30 September 2023	<u>1,600</u>
Net book value	
At 1 October 2022	<u>2,400</u>
At 30 September 2023	<u>1,600</u>

15. Debtors

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

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
	<u>20,640</u>	<u>18,278</u>

17. Statement of funds

Statement of funds - current year

	Balance at 1 October 2022	Income	Expenditure	Transfers in / out September 2023	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 September 2023	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 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

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).