



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 2024**

Trustees	Mr L Coupland Mr W Gale (Treasurer), resigned 24 th October 2024 Dr J Samuel Mr N Sleight Ms R Warren (Chair of Trustees) Ms H West, appointed 24 th October 2023 Mr M Crosby, appointed 22 nd January 2024 Ms H Saunders (Treasurer), appointed 24 th October 2024
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Charity Name: On 3rd March 2021 the Charity changed its name from Farm Inspiration Trust to FarmAbility

Charity registered Number 1153282

Principal & Registered office 1 Abbey Street
Eynsham
Oxfordshire
OX29 4TB

Senior Management Team Ms Coralie Hopwood, Chief Executive
Mr Olek Salmanowicz, Programme Manager
Ms Jenny Creese, Operations Manager
Mr Will Gale, Treasurer (to 24th October 2024)
Ms Helen Saunders, Treasurer (from 24th October 2024)

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

TRUSTEES' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2024

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

OBJECTIVES AND ACTIVITIES

Objects and Aims

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

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



Activities for Achieving Objectives

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

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

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

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

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

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

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

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

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



Weekly programme of outdoor, purposeful activities

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

Key characteristics of our service include:

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

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

Opportunities for school and college students between 16-19 years

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

For the whole school year of September 2023 to September 2024, MacIntyre Endeavour Academy students continued to attend on a weekly basis during term time, further developing relationships with our team and with the wider co-farmer community on site at Millwood Market Garden.

Additionally, through grant funding from UK Youth and Bicester Village, we were able to invite students from more SEND schools to have experiences on our host farm sites. From January-July 2024 we worked with Bardwell School (girls project), Bardwell School (mixed group) and Frank Wise School to offer tailored taster activities to their students, broadening experiences and opening up interest in future outdoor learning opportunities.

Person-centred progression pathways for co-farmers

There are two aspects to progression at FarmAbility:

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

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

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



Our volunteers and pro-bono support

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

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

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



The host centres providing this support:

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

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



ACHIEVEMENTS AND PERFORMANCE

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

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

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

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



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

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

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



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

the site by the landowner and have been able to get involved in a wide range of tasks to help and enhance the tree nursery, the kitchen garden and the woodlands, as well as harvest fruit in the orchard and help to feed the inquisitive pigs. We hope to further develop this relationship in 2024-25.

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

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

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



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

FINANCIAL REVIEW

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

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

Reserves policy

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

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

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

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

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

PLANS FOR THE FUTURE

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

Going concern

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

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

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

Method of Appointment or Election of Trustees

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

Policies Adopted for the Induction and Training of Trustees

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

Organisational Structure

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

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

Risk Management

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

Public Benefit

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

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



Ms R Warren
Chair of Trustees



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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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



Alexander Tomkinson

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

Dated: 25/02/2025

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 SEPTEMBER 2024


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

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

BALANCE SHEET AS AT 30 SEPTEMBER 2024

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

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



Ms R Warren
Chair of Trustees

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

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

1. General information

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

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (Effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011 and the Charity's governing document. The Charity is a Public Benefit Entity as defined by FRS 102

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of Cash Flows.

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

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

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

2.2 Going concern

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

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

2.3 Income

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

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

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

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

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

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

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

2.4 Expenditure

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

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

2.4 Expenditure (continued)

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

2.5 Interest receivable

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

2.6 Taxation

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

2.7 Tangible fixed assets and depreciation

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

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

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

Depreciation is provided on the following basis:

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

2.8 Debtors

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

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or 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.

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

Critical accounting estimates and assumptions:

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

4. Income from donations & legacies

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

5. Income from charitable activities

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

6. Income from other trading activities

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

7. Investment income

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

8. Expenditure on raising funds

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

9. Analysis of expenditure on charitable activities

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

10. Analysis of expenditure by activities

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

Analysis of direct costs

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

10. Analysis of expenditure by activities (continued)

Analysis of support costs

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

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

11. Staff costs

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

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

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

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

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

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

12. Trustees' remuneration and expenses

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

13. Tangible fixed assets

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

14. Debtors

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

15. Creditors: Amounts falling due within one year

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

16. Statement of funds

Current year

	Balance at 1 Oct 2023 £	Income £	Expenditure £	Transfers in / out £	Balance at 30 Sept 2024 £
Unrestricted funds					
General	78,508	286,470	(301,632)	-	63,345
	78,508	286,470	(301,632)	-	63,345
Designated funds					
Premises	30,000	-	-	-	30,000
Total unrestricted funds	108,508	286,470	(301,632)	-	93,345
	Balance at 1 Oct 2023 £	Income £	Expenditure £	Transfers in / out £	Balance at 30 Sept 2024 £
Restricted funds					
FarmAbility Restricted	3,600	11,689	(2,800)	-	12,489
National Lottery Awards for All	8,977	-	(8,977)	-	-
Willowbrook Barn	4,640	1,000	(5,640)	-	-
Oxford Community Foundation Step Change	6,634	25,308	(27,183)	-	4,759
Gagingwell Project	-	56,083	-	-	56,083
Barriers to Employment	-	14,538	(1,988)	-	12,550
Oxford Community Foundation Cancer Prevention	-	20,821	(8,999)	-	11,822
The Fore	-	10,000	(5,091)	-	4,909
Oxford Community Foundation Thriving in Nature	-	19,863	-	-	19,863
Well Together	-	10,630	(525)	-	10,105
Total restricted funds	23,851	169,932	(61,202)	-	132,581
Total of funds	132,359	456,401	(362,834)	-	225,926

16. Statement of funds (continued)

Prior year

	Balance at 1 Oct 2022 £	Income £	Expenditure £	Transfers in / out £	Balance at 30 Sept 2023 £
Unrestricted funds					
General	121,998	256,107	(299,597)	-	78,508
	121,998	256,107	(299,597)	-	78,508
Designated funds					
Premises	30,000	-	-	-	30,000
Total unrestricted funds	151,998	256,107	(299,597)	-	108,508
	Balance at 1 Oct 2022 £	Income £	Expenditure £	Transfers in / out £	Balance at 30 Sept 2023 £
Restricted funds					
FarmAbility Restricted	2,400	6,165	(4,965)	-	3,600
OurSankalpa	-	3,500	(3,500)	-	-
Dementia	303	6,114	(6,417)	-	-
National Lottery Awards for All	1,898	10,000	(2,921)	-	8,977
Willowbrook Barn	-	6,272	(1,632)	-	4,640
Oxford Community Foundation	-	7,663	(1,029)	-	6,634
Step Change	-	-	-	-	-
Total restricted funds	4,601	39,714	(20,464)	-	23,851
Total of funds	156,599	295,821	(320,061)	-	132,359

Description of Funds

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

Restricted funds:

FarmAbility Restricted

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

In 2023-24, we received the following donations:

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

16. Statement of funds (continued)

National Lottery Awards for All

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

Willowbrook Barn

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

Oxford Community Fund Step Change

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

Gagingwell Project

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

Barriers to Employment

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

Oxfordshire Community Foundation Cancer Prevention

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

The Fore

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

Oxfordshire Community Foundation Thriving in Nature

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

Well Together

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

16. Statement of funds (continued)

Dementia Fund

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

Designated funds:

Premises fund

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

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

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

Analysis of net assets between funds - prior year

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

18. Pension commitments

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

19. Related party transactions

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

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