# SCRUBDITCH CARE FARM

England & Wales · Charity number 1153460

## Details

| | |
|---|---|
| **Status** | Registered |
| **Legal form** | Charitable company |
| **Company number** | 08399833 |
| **Registered** | 2013-08-19 |
| **Register** | View on the Charity Commission register |

## Contact

| | |
|---|---|
| **Address** | Scrubditch Care Farm<br>North Scrubditch<br>North Cerney<br>Cirencester<br>Gloucestershire<br>GL7 7FE |
| **Phone** | 01285895790 |
| **Email** | info@scrubditchcarefarm.org.uk |
| **Website** | www.scrubditchcarefarm.org.uk |

## Activities

**Objects:** (1) ADVANCING THE EDUCATION OF ADULTS AND YOUNG PEOPLE WITH LEARNING DIFFICULTIES, CHALLENGING BEHAVIOURS, OR MENTAL HEALTH PROBLEMS ("THE BENEFICIARIES") THROUGH THE PROVISION OF TRAINING AND EXPERIENCE IN AGRICULTURE, HORTICULTURE AND OTHER RELATED SKILLS;(2) DEVELOPING THE CAPACITY AND SKILLS OF THE BENEFICIARIES IN SUCH A WAY THAT THEY ARE BETTER ABLE TO IDENTIFY, AND HELP MEET, THEIR NEEDS AND TO PARTICIPATE MORE FULLY IN SOCIETY;

**Activities:** We advance the education of adults and young people with learning difficulties, challenging behaviours, or mental health problems through the provision of training and experience in agriculture, horticulture and other related skills. We develop the capacity and skills of the beneficiaries so they are better able to identify and help meet their needs and to participate more fully in society.

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## Classification

- **How:** Provides Services
- **What:** Education/training, Disability
- **Who:** Children/young People, People With Disabilities

## Geography

- Gloucestershire

## Finances

| Period end | Income | Expenditure | Assets | Employees |
|---|---|---|---|---|
| 2025-03-31 | £196,964 | £186,547 | - | - |
| 2024-03-31 | £151,042 | £143,927 | - | - |
| 2023-03-31 | £229,756 | £117,221 | - | - |
| 2022-03-31 | £98,966 | £96,812 | - | - |
| 2021-03-31 | £117,963 | £75,833 | - | - |

## Trustees

| Name | Role | Appointed |
|---|---|---|
| **Nicholas Angus Mr** | Chair | 2020-07-13 |
| Alison Beadle | | 2025-03-03 |
| EMMA COSTLEY-WHITE | | 2013-03-04 |
| Toby Yap | | 2025-11-03 |
| Tristram Charnley | | 2018-11-23 |

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**SCRUBDITCH CARE FARM**

England & Wales - Charity number 1153460

# Accounts

**REGISTERED COMPANY NUMBER: 08399833 (England and Wales)**
**REGISTERED CHARITY NUMBER: 1153460**

# Report of the Trustees and

# Unaudited Financial Statements for the Year Ended 31st March 2025

# for

# Scrubditch Care Farm

JD Frost Accountants
7 Links View
Cirencester
Gloucestershire
GL7 2NF

**Contents of the Financial Statements**
**for the Year Ended 31st March 2025**


| | Page |
|---|---|
| **Report of the Trustees** | 1 to 7 |
| **Independent Examiner's Report** | 8 |
| **Statement of Financial Activities** | 9 |
| **Balance Sheet** | 10 to 11 |
| **Notes to the Financial Statements** | 12 to 18 |
| **Detailed Statement of Financial Activities** | 19 to 20 |

**Scrubditch Care Farm**

**Report of the Trustees**
**for the Year Ended 31st March 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2025. The trustees have adopted the provisions of 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).

## OBJECTIVES AND ACTIVITIES

### Objectives and aims

### Introduction

The Board of Trustees are satisfied with the performance of the charity during the period and the financial position as at 31 March 2025. They consider that the charity is in a strong position to continue its activities during the coming year and that the charity's assets are adequate to fulfil its obligations.

### Principal Objectives and Aims

Our charity's aims include, but are not limited to:

- Advance the education of adults and young people with learning difficulties, challenging behaviours or mental health problems, including dementia; through the provision of training and experience in agriculture, horticulture and other related skills
- Develop the capacity and skills of the beneficiaries in such a way that they are better able to identify and help meet their needs and to participate more fully in society
- Boost mental, physical, emotional, and social well-being
- Inspire environmental awareness and activity
- Educate people on farming and where their food comes from.

### Public benefit

The aims of the charity are to provide therapeutic farm-based activities for adults and young people with learning disabilities, challenging behaviour, mental health problems and those living with dementia.

### Main activities to further Scrubditch Care Farm's purpose for public benefit

Our student sessions run four days a week, from 10:00am to 3:00pm, and are designed to provide hands-on learning experiences centred around all aspects of farm life.
Students work in small groups, allowing for plenty of individual attention and teamwork. Activities vary with the seasons and the needs of the farm but may include feeding and caring for the animals, taking the goats for a walk, mucking out stables and pens, herding sheep, assisting with lambing, collecting eggs, or tending to the polytunnel where fruit and vegetables are grown. Students also take part in harvesting produce and using it in cookery sessions, learning about food preparation and farm-to-table sustainability.
Each day begins with a warm welcome and a chance to enjoy tea, coffee, and biscuits before heading out onto the farm. The morning is spent engaging in practical farm work, followed by a break for lunch in the relaxed and social setting of our kitchen studio. After lunch, students return to the farm for further activities, bringing the day to a close at 3:00pm.

This programme offers students a wonderful opportunity to develop practical skills, build confidence, and gain an understanding of the daily routines and responsibilities that come with working on a farm.

### Feel Good Farming

Our Feel Good Farming session (dementia) continued to be a challenge during the 2024-2025 with fluctuating numbers of participants which remained low. Despite a drive to re- advertise these sessions, the numbers haven't been too forthcoming for the 2024-2025 period. We will continue to look at ways that we could utilise Tuesdays to reach vulnerable members of our local community and to assess why the uptake is so low.
We ended our young person's group during the 2024-2025 period for the same reasons as the uptake and associated staffing costs were not sustainable to continue. However, we will begin to build connections with other local community groups over the coming year.

## OBJECTIVES AND ACTIVITIES

### Outreach

During the 2024-2025 period, we continued to develop our outreach work. We visited the National Star College on three occasions within this time frame (with a fourth visit taking place in May 2025, which will be reported in next year's data). These visits enable us to extend our reach beyond those we can support directly on the farm, and at each session we are able to engage with over 60 students, staff and carers. We take a range of animals to these events including, chickens and ducks, pigs (when small enough), sheep and lambs and goats.
We also provided support to students from Peak Academy, an SEMH provision for young people in Dursley. Although their sessions came to an end in December 2024 due to funding constraints, the time we spent together offered them valuable and meaningful farm-based experiences.
In addition, we attended a transition event at St Rose's College in Stroud as part of our ongoing efforts to raise awareness of our work and to build further support, with a view to recruiting potential new students once they have finished their full time education at St Roses (August 2025, so too early to say whether this event lead to any new students joining SCF).

We were also delighted to welcome back members of the 29 Regiment RLC, who volunteered with us while taking respite from their normal duties. Having supported us at the old site, their return demonstrates the mutual benefit of this relationship, and we are now exploring ways to strengthen our partnership with them as a wider organisation. We continue to see our outreach opportunities growing as we are networking and liaising with other local groups and organisations. We continued to welcome corporate volunteering groups including St James' Place and EDP to the farm during 2024/2025 - all contributing a corporate fee to attend.

### Ensuring our work delivers our aims.

We review our aims, objectives, and activities regularly. The review looks at the achievements and outcomes of our work in the previous twelve months. The management and staff look at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. This information is fed back to trustees annually. This also helps us ensure our aims, objectives and activities remain focused on our stated purposes.

We have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

### Why Scrubditch Care Farm is needed

There are nearly 12,000 adults in Gloucestershire with a learning disability, a figure projected to rise slightly in the next decade. This number represents approximately 2% of the county's population. The majority of these adults, about three-quarters, are between the ages of 18 and 64. No other providers of our unique type of service locally that offer the opportunity to work outside with animals and plants in a safe and supported environment.

Young adults with learning disabilities face more challenges and are often excluded from opportunities available to others, including education and employment. They can face discrimination from organisations that do not provide for their needs or impairments. There are extremely limited training and work opportunities available in our area for individuals with learning disabilities. Spending time at Scrubditch Care Farm provides students with skills and knowledge that can enhance and enrich their everyday life and future working or volunteering opportunities.

Our students can have high incidences of physical and mental health issues that can be improved by a regular work routine, like the one we offer. We help vulnerable people to develop new skills; which in turn promotes self-confidence and greater independence. We provide meaningful tasks for individuals with learning disabilities, leading to improved physical and mental health, increased self-esteem, reduced dependence on social care and further integration into the local community.

Our students have a wide range of disabilities including Autism and Asperger's and often a high level of need. Their difficulties include memory loss, selective mutism and a high incidence of mental health issues which often result in a lack of confidence and low self-esteem. When they first arrive at the Care Farm, many of our students find even basic communication and eye contact very challenging. It is therefore essential that we offer a safe and non threatening environment in which very vulnerable individuals can form friendships, sometimes for the first time. The physical outdoor work leads to improved physical and mental health and our students have reported improved fitness, appetite and sleep.

## ACHIEVEMENTS AND PERFORMANCE

### Charitable activities

### The focus of our work

We provide a safe environment for vulnerable people to increase their confidence, physical and mental well being and make new friends.

Our main objectives for the year continued to be the development and enhancement of our beneficiaries.

**Student Sessions**

- We have had 38 students enrolled on our core group programme during the 2024-2025 year. 20 full day students and 18 half day students. On average, this equates to 702 half day sessions and 780 full day sessions during the year 24/25 (39 student weeks).
- Numbers have remained quite consistent throughout this period. We welcomed 9 new students to the farm. Of these, 4 students later left for various reasons summerised below.
- Total new students offered places: 9
- Total students who left (new and existing): 9
- Main reasons for leaving: behavioural issues (2), regression (2), alternative provision (1), financial reasons (1), changes at home (1), no longer meeting need (1), and preference for different activities (1).

**Summary**

- This data highlights both the challenges and complexities of supporting adults with learning disabilities. While some students move on for positive or personal reasons (such as alternative opportunities or exploring new activities), others reflect the difficulties we face around behaviour, regression, and ensuring we can sustainably meet individual needs, whilst also considering the needs of the wider SCF student community.

**School Visits**

- **Focused Support:** Every Tuesday morning, the charity hosts a group of five 'looked after' children from a local academy in Dursley, offering them a supportive and engaging environment. (They were unable to continue after December 2024 due to funding constraints)
- **Specialised Sessions:** The charity also continued to run weekly sessions for three high-need children from local mainstream primary schools until July 2024,integrating these sessions into their curriculum and making a significant difference in their edu cational experience. (Due to lack of numbers versus staff costs this was unsustainable)

These achievements illustrate the charity's ongoing dedication to making a meaningful difference in the lives of those it serves, and its commitment to expanding its reach and impact within the community.

Quote from a student's family:

"C is a 22 year old young man who has learning difficulties, including autism. He goes to college 4 days a week and has been attending SCF one day per week for just over 2 years now. C really enjoys going to SCF, it is very much a happy place for him. He loves being outside, loves being around animals and he really enjoys the jobs that he is given responsibility to do which make him feel like he is being really useful and is a valued member of the team.
C has learnt to be more independent and has developed his confidence as he has learnt to negotiate his way around the farm as well as working with different staff at different times, which has allowed him to made some great connections with people. He always enjoys his time at the farm and it is always different depending on the time of year, so the jobs vary which is great for him as it doesn't allow his short attention span to wane. C has always enjoyed being active but we have noticed that he is stronger since working at the farm and his upper body strength has increased as well as his confidence and dexterity using tools"

Appointing a full-time manager in February 2024 has significantly strengthened the organisational structure of the Care Farm. Over the past year, substantial progress has been made in key operational areas, including the introduction of enhanced risk assessments and improved documentation for both volunteers and students. Work is also underway on developing a comprehensive monitoring, evaluation, and outcomes framework, which is scheduled for full implementation by September 2025.

However, the scale and complexity of this work has been time-consuming, which has delayed the completion of the "Green Care Quality Mark' for Social Care Farms & Gardens. While this remains a major undertaking, it is a vital piece of work that will play a key role in validating and justifying our provision.

## ACHIEVEMENTS AND PERFORMANCE

### Fundraising activities

Over the course of the year, we held two significant community open days, along with a number of seasonal fundraising events.

Due to the late timing of Easter, the **Spring Open Day** and **Plant Sale** took place in April and will therefore be included in next year's reporting period.

The **Summer Open Day**, which featured a barbecue, was well attended and generated **£1,141** in funds.

Our **Annual Christmas Fair** was postponed due to adverse weather conditions and subsequently held as an evening event one week before Christmas. While attendance-particularly from families-was lower than in previous years, the event still raised a total of **£2,058.50**.

In addition, the **Christmas Wreath Making Evening** once again proved very popular, reaching full capacity and raising **£598.56.**

## FINANCIAL REVIEW

### Financial position

The charity continues to grow its financial independence and has aims of being able to fund its core costs from self-generated revenue. However, it still does rely on charitable donations to provide security and to fund its plans for growth.

During the year the charity received a total of £196,694 in income. This is made up of £3650 in restricted grant funding for dementia and £4000 in restricted grant funding for the Landscaping Project (phase 2).

We received an unrestricted income of £85,491 made up from donations of £70,000 towards our core costs, generous donations from local supporters for general unrestricted costs totalling £14,445, donations of £682 in memory of a late student, and £364 in Gift Aid from HMRC. Fundraising efforts included several open days and plant sales resulting in a further £7677.

Student fees and outreach sessions raised £90,003 and the sale of livestock and our clothing raised a further £4463.

As we continue to grow our staff, student base, and facilities, we've prudently increased our funds to mitigate the associated risks. It's also important to note that a considerable amount of unpaid work is carried out by our senior management. This presents an additional potential risk and cost if they were to become incapacitated.

### Principal funding sources

The principal funding sources for the charity this year were from grants, fees from students, donations and fundraising.

### Reserves policy

The Management Committee has reviewed the charity's reserves requirements in light of the principal risks facing the organisation. As a result, a policy has been established whereby unrestricted funds, excluding those committed or invested in tangible fixed assets, should be maintained at a level equivalent to nine months' running costs. This reserve is intended to cover working capital needs and provide a safeguard against emergencies or significant reductions in funding.

In anticipation of the voluntary CEO's planned retirement in 2025/26, the Trustees have earmarked £50,000 to cover salary costs for their successor.

### Share Capital

The company is limited by guarantee and therefore has no share capital.

## FUTURE PLANS

In 2023/24 we made significant strides in developing our facilities with Phase 1 of our Landscaping (designed by Chris Beardshaw) being completed. We had planned to start Phase 2 of our Landscaping this Autumn, however due to a funding shortfall, the Trustees felt it prudent to delay starting on this next phase until Spring 2025.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

### Charity constitution

The organisation is a charitable company limited by guarantee, incorporated on 12 February 2013 and registered as a charity on 19 August 2013. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

The directors of the company are the trustees and the members of the charity. The number of trustees shall not be less than three. There is no maximum number. The charity is under the overall control of the trustees, who conduct the affairs of the charity. The trustees meet regularly to set the policy and overall direction of the charity, to review its plans, risk management and safeguarding and to discuss the management of the charity's affairs.

At present, Scrubditch Care Farm has a trustee board of four members who come from a variety of professional backgrounds relevant to the work of the charity. The day-to-day responsibility for the provision of the services rests with the CEO and Care Farm Manager.

The Board of Trustees agree an annual budget with the CEO and Farm Manager to make spending and employment commitments that are provided for within the budget. Each month the actual cashflow is compared to the budget and an update is then given to the Trustees at their quarterly meetings.

### Recruitment and appointment of new trustees

The charity has an open recruitment procedure for new trustees who have the appropriate skills and experience to meet the needs of the organisation. The charity implements policies and procedures for the induction and training of both new and existing board members.

Under the requirements of the Memorandum and Articles of Association the members of the trustee board are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting. All members give their time voluntarily and receive no benefits from the charity.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Organisational structure

### Management, Staff and Volunteers

The Trustees are responsible for overall governance for the organisation in how the charity grows to keep delivering its mission whilst managing risk.

All trustees gave their time freely and no trustee received remuneration in the year 2024-2025.

The charity employs nine part-time staff and one full time manager (from February 2024) The Chief Executive Officer has overall responsibility for developing the organisation's strategic plan, in conjunction with staff and the trustee board. The Care Farm Manager organises & oversees the day-to-day running of the Care Farm.

We have 18 regular volunteers who occupy 20 volunteering spaces throughout the week (two volunteers attend twice a week). In addition, we have 4 volunteers who attend for half a day, or the equivalent of half a day per week (fortnightly). This equates to around 90 hours per week of volunteer time, which adds up to over 370 hours per month and more than 14,430 hours across a 39-week academic year. These figures do not include the additional hours our volunteers contribute at our three annual events or at ad-hoc occasions such as outreach days.

Alongside our student-facing volunteers, we also benefit from the support of two further volunteers who focus on maintenance and horticulture. One attends weekly for at least 2.5 hours, while the other offers his time as often as he is able, averaging around 10 hours a month. We also have another volunteer who helps with our Feel Good Farming sessions whenever his work schedule allows.

Our core group of volunteers play a vital role in supporting our students with a wide variety of farm tasks. Their contribution enables the staff team to deliver sessions efficiently, maintaining appropriate staff to student ratios (with additional support from the volunteers, which really helps) and ensuring students can engage safely and meaningfully with the work of the farm.

In terms of staff equivalents, the hours given by our volunteers equate to approximately 2.5 full-time staff members (based on a 35-hour working week). This demonstrates the considerable value that our volunteers bring, helping to ensure that our provision remains sustainable and of high quality in terms of student support and delivery of the service.

Volunteers not only provide practical help, but also enrich the social and learning environment for our students by building relationships with students and carers over time. They offer encouragement, consistency and an extra pair of hands to make activities achievable and enjoyable. For many of our students, the presence of volunteers adds to their sense of community and belonging, which is central to their well being and to our mission. In effect, our volunteers extend the reach and capacity of our staff team, making a measurable difference to the quality of care and opportunities we can provide.

### Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure that appropriate controls are in place to provide reasonable assurance against fraud and error.

## REFERENCE AND ADMINISTRATIVE DETAILS

**Registered Company number**
08399833 (England and Wales)

**Registered Charity number**
1153460

**Registered office**
The Ark
North Scrubditch
North Cerney
Cirencester
Gloucestershire
GL7 7FE

**Scrubditch Care Farm**

**Report of the Trustees**
**for the Year Ended 31st March 2025**

**Trustees**
Mrs E F Costley-White
Mrs S D Gilling
Mr T Charnley
Mr N Angus
Mrs K Taylor

**Company Secretary**
Mrs E F Costley-White

**Independent Examiner**
JD Frost Accountants
7 Links View
Cirencester
Gloucestershire
GL7 2NF

Approved by order of the board of trustees on 3 November '25 and signed on its behalf by:

Emma Costley-White

Mrs E F Costley-White - Trustee

**Independent Examiner's Report to the Trustees of**
**Scrubditch Care Farm**

**Independent examiner's report to the trustees of Scrubditch Care Farm ('the Company')**
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2025.

**Responsibilities and basis of report**
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**
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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts 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.



Mrs J D Frost

JD Frost Accountants
7 Links View
Cirencester
Gloucestershire
GL7 2NF

Date: 11/11/2025

**Scrubditch Care Farm**

**Statement of Financial Activities**
**for the Year Ended 31st March 2025**

| | Notes | Unrestricted funds £ | Restricted fund £ | 2025 Total funds £ | 2024 Total funds £ |
|---|---|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM** | | | | | |
| Donations and legacies | | 85,491 | 4,000 | 89,491 | 54,366 |
| **Charitable activities** | | | | | |
| Charitable activities | | 90,003 | 3,650 | 93,653 | 83,448 |
| Other trading activities | 2 | 12,140 | - | 12,140 | 12,019 |
| Investment income | 3 | 1,680 | - | 1,680 | 1,209 |
| **Total** | | 189,314 | 7,650 | 196,964 | 151,042 |
| **EXPENDITURE ON** | | | | | |
| **Charitable activities** | | | | | |
| Charitable activities | | 147,102 | 7,309 | 154,411 | 109,092 |
| Other | | 32,136 | - | 32,136 | 34,835 |
| **Total** | | 179,238 | 7,309 | 186,547 | 143,927 |
| **NET INCOME** | | 10,076 | 341 | 10,417 | 7,115 |
| **Transfers between funds** | 13 | (3,659) | 3,659 | - | - |
| **Net movement in funds** | | 6,417 | 4,000 | 10,417 | 7,115 |
| **RECONCILIATION OF FUNDS** | | | | | |
| Total funds brought forward | | 417,771 | - | 417,771 | 410,656 |
| **TOTAL FUNDS CARRIED FORWARD** | | 424,188 | 4,000 | 428,188 | 417,771 |

The notes form part of these financial statements

**Scrubditch Care Farm**

**Balance Sheet**
**31st March 2025**

| | Notes | Unrestricted funds £ | Restricted fund £ | 2025 Total funds £ | 2024 Total funds £ |
|---|---|---|---|---|---|
| **FIXED ASSETS** | | | | | |
| Tangible assets | 8 | 266,321 | - | 266,321 | 281,552 |
| **CURRENT ASSETS** | | | | | |
| Stocks | 9 | 5,416 | - | 5,416 | 5,687 |
| Debtors | 10 | 1,323 | - | 1,323 | 810 |
| Cash at bank and in hand | | 159,857 | 4,000 | 163,857 | 141,110 |
| | | 166,596 | 4,000 | 170,596 | 147,607 |
| **CREDITORS** | | | | | |
| Amounts falling due within one year | 11 | (1,810) | - | (1,810) | (3,269) |
| **NET CURRENT ASSETS** | | 164,786 | 4,000 | 168,786 | 144,338 |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | 431,107 | 4,000 | 435,107 | 425,890 |
| **CREDITORS** | | | | | |
| Amounts falling due after more than one year | 12 | (6,919) | - | (6,919) | (8,119) |
| **NET ASSETS** | | 424,188 | 4,000 | 428,188 | 417,771 |
| **FUNDS** | 13 | | | | |
| Unrestricted funds | | | | 424,188 | 417,771 |
| Restricted funds | | | | 4,000 | - |
| **TOTAL FUNDS** | | | | 428,188 | 417,771 |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

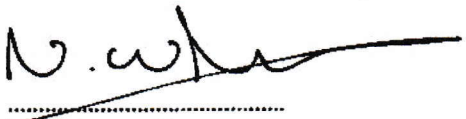
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**Balance Sheet - continued**
**31st March 2025**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:



.....
Mr N Angus - Trustee

**Notes to the Financial Statements**
**for the Year Ended 31st March 2025**

## 1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**
The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

| | | |
|---|---|---|
| Short leasehold | - | 4% on cost |
| Plant and machinery | - | 15% on cost |
| Fixtures and fittings | - | 15% on cost |
| Motor vehicles | - | 25% on cost |
| Computer equipment | - | 33% on cost |

**Stocks**
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**
The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

## 2. OTHER TRADING ACTIVITIES

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Fundraising events | 7,677 | 8,114 |
| Shop income | 273 | 815 |
| Produce sales | 4,190 | 3,090 |
| | 12,140 | 12,019 |

## 3. INVESTMENT INCOME

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Deposit account interest | 1,680 | 1,209 |

## 4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Depreciation - owned assets | 15,231 | 16,307 |
| Other operating leases | 1,308 | 1,308 |

## 5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2025 nor for the year ended 31st March 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2025 nor for the year ended 31st March 2024.

## 6. STAFF COSTS

The average monthly number of employees during the year was as follows:

| | 2025 | 2024 |
|---|---|---|
| Charitable activities | 8 | 8 |

No employees received emoluments in excess of £60,000.

## 7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted funds £ | Restricted fund £ | Total funds £ |
|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM** | | | |
| Donations and legacies | 54,365 | 1 | 54,366 |
| **Charitable activities** | | | |
| Charitable activities | 77,948 | 5,500 | 83,448 |
| Other trading activities | 12,019 | - | 12,019 |
| Investment income | 1,209 | - | 1,209 |
| **Total** | 145,541 | 5,501 | 151,042 |
| **EXPENDITURE ON** | | | |
| **Charitable activities** | | | |
| Charitable activities | 101,096 | 7,996 | 109,092 |
| Other | 34,835 | - | 34,835 |
| **Total** | 135,931 | 7,996 | 143,927 |
| **NET INCOME/(EXPENDITURE)** | 9,610 | (2,495) | 7,115 |
| **Transfers between funds** | 11,002 | (11,002) | - |
| **Net movement in funds** | 20,612 | (13,497) | 7,115 |
| **RECONCILIATION OF FUNDS** | | | |
| Total funds brought forward | 397,159 | 13,497 | 410,656 |
| **TOTAL FUNDS CARRIED FORWARD** | 417,771 | - | 417,771 |

## 8. TANGIBLE FIXED ASSETS

| | Short leasehold £ | Plant and machinery £ | Fixtures and fittings £ |
|---|---|---|---|
| **COST** | | | |
| At 1st April 2024 | 333,801 | 10,081 | 3,009 |
| Disposals | - | - | - |
| At 31st March 2025 | 333,801 | 10,081 | 3,009 |
| **DEPRECIATION** | | | |
| At 1st April 2024 | 54,717 | 10,081 | 2,257 |
| Charge for year | 13,352 | - | 451 |
| Eliminated on disposal | - | - | - |
| At 31st March 2025 | 68,069 | 10,081 | 2,708 |
| **NET BOOK VALUE** | | | |
| At 31st March 2025 | 265,732 | - | 301 |
| At 31st March 2024 | 279,084 | - | 752 |

| | Motor vehicles £ | Computer equipment £ | Totals £ |
|---|---|---|---|
| **COST** | | | |
| At 1st April 2024 | 8,860 | 1,463 | 357,214 |
| Disposals | - | (599) | (599) |
| At 31st March 2025 | 8,860 | 864 | 356,615 |
| **DEPRECIATION** | | | |
| At 1st April 2024 | 7,720 | 887 | 75,662 |
| Charge for year | 1,140 | 288 | 15,231 |
| Eliminated on disposal | - | (599) | (599) |
| At 31st March 2025 | 8,860 | 576 | 90,294 |
| **NET BOOK VALUE** | | | |
| At 31st March 2025 | - | 288 | 266,321 |
| At 31st March 2024 | 1,140 | 576 | 281,552 |

## 9. STOCKS

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Stocks | 5,416 | 5,687 |

## 10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Trade debtors | 1,323 | 810 |

## 11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Trade creditors | 860 | 668 |
| Social security and other taxes | - | 1,701 |
| Accrued expenses | 950 | 900 |
| | 1,810 | 3,269 |

## 12. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Other creditors | 6,919 | 8,119 |

## 13. MOVEMENT IN FUNDS

| | At 1/4/24 | Net movement in funds | Transfers between funds | At 31/3/25 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| **Unrestricted funds** | | | | |
| General fund | 417,771 | 10,076 | (3,659) | 424,188 |
| **Restricted funds** | | | | |
| Restricted | - | 341 | 3,659 | 4,000 |
| **TOTAL FUNDS** | 417,771 | 10,417 | - | 428,188 |

Net movement in funds, included in the above are as follows:

| | Incoming resources | Resources expended | Movement in funds |
|---|---|---|---|
| | £ | £ | £ |
| **Unrestricted funds** | | | |
| General fund | 189,314 | (179,238) | 10,076 |
| **Restricted funds** | | | |
| Restricted | 7,650 | (7,309) | 341 |
| **TOTAL FUNDS** | 196,964 | (186,547) | 10,417 |

## 13. MOVEMENT IN FUNDS - continued

**Comparatives for movement in funds**

| | At 1/4/23 £ | Net movement in funds £ | Transfers between funds £ | At 31/3/24 £ |
|---|---|---|---|---|
| **Unrestricted funds** | | | | |
| General fund | 397,159 | 9,610 | 11,002 | 417,771 |
| **Restricted funds** | | | | |
| Restricted | 13,497 | (2,495) | (11,002) | - |
| **TOTAL FUNDS** | 410,656 | 7,115 | - | 417,771 |

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 145,541 | (135,931) | 9,610 |
| **Restricted funds** | | | |
| Restricted | 5,501 | (7,996) | (2,495) |
| **TOTAL FUNDS** | 151,042 | (143,927) | 7,115 |

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1/4/23 £ | Net movement in funds £ | Transfers between funds £ | At 31/3/25 £ |
|---|---|---|---|---|
| **Unrestricted funds** | | | | |
| General fund | 397,159 | 19,686 | 7,343 | 424,188 |
| **Restricted funds** | | | | |
| Restricted | 13,497 | (2,154) | (7,343) | 4,000 |
| **TOTAL FUNDS** | 410,656 | 17,532 | - | 428,188 |

## 13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 334,855 | (315,169) | 19,686 |
| **Restricted funds** | | | |
| Restricted | 13,151 | (15,305) | (2,154) |
| **TOTAL FUNDS** | 348,006 | (330,474) | 17,532 |

## 14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2025.

**Scrubditch Care Farm**

**Detailed Statement of Financial Activities**
**for the Year Ended 31st March 2025**

| | 2025<br>£ | 2024<br>£ |
|---|---|---|
| **INCOME AND ENDOWMENTS** | | |
| **Donations and legacies** | | |
| Donations | 89,489 | 54,367 |
| Donations restricted | 2 | (1) |
| | 89,491 | 54,366 |
| **Other trading activities** | | |
| Fundraising events | 7,677 | 8,114 |
| Shop income | 273 | 815 |
| Produce sales | 4,190 | 3,090 |
| | 12,140 | 12,019 |
| **Investment income** | | |
| Deposit account interest | 1,680 | 1,209 |
| **Charitable activities** | | |
| Student income | 90,003 | 77,948 |
| Grants | 3,650 | 5,500 |
| | 93,653 | 83,448 |
| **Total incoming resources** | 196,964 | 151,042 |
| **EXPENDITURE** | | |
| **Charitable activities** | | |
| Wages | 106,367 | 75,724 |
| National insurance | 1,763 | - |
| Pensions | 2,576 | 1,743 |
| Other operating leases | 1,308 | 1,308 |
| Rates and water | 1,544 | 1,632 |
| Insurance | 5,010 | 4,298 |
| Light and heat | 3,914 | 5,134 |
| Telephone | 1,296 | 750 |
| Postage and stationery | 387 | 476 |
| Sundries | 3,221 | 3,625 |
| Repairs and renewals | 5,252 | 2,327 |
| Motor expenses | 4,109 | 3,807 |
| Software and computer costs | 1,595 | 1,179 |
| Activities expenses | 2,854 | 1,496 |
| | 141,196 | 103,499 |
| **Other** | | |
| Livestock feed and purchases | 11,510 | 11,591 |
| Contracting | 5,395 | 6,938 |
| Carried forward | 16,905 | 18,529 |

**Detailed Statement of Financial Activities**
**for the Year Ended 31st March 2025**

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| **Other** | | |
| Brought forward | 16,905 | 18,529 |
| Short leasehold | 13,352 | 13,352 |
| Fixtures and fittings | 451 | 451 |
| Motor vehicles | 1,140 | 2,215 |
| Computer equipment | 288 | 288 |
| | 32,136 | 34,835 |
| **Support costs** | | |
| **Management** | | |
| Fundraising costs | 7,873 | 2,346 |
| Entertaining and refreshments | 136 | 797 |
| Advertising | 699 | 744 |
| Training and welfare | 2,502 | 695 |
| Subscriptions | 100 | 75 |
| | 11,310 | 4,657 |
| **Finance** | | |
| Bank charges | 55 | 36 |
| **Governance costs** | | |
| Accountancy | 950 | 900 |
| Legal fees | 900 | - |
| | 1,850 | 900 |
| Total resources expended | 186,547 | 143,927 |
| **Net income** | 10,417 | 7,115 |

**SCRUBDITCH CARE FARM**

England & Wales - Charity number 1153460

# Accounts

REGISTERED COMPANY NUMBER: 08399833 (England and Wales)
REGISTERED CHARITY NUMBER: 1153460

# Report of the Trustees and

# Unaudited Financial Statements for the Year Ended 31st March 2024

# for

# Scrubditch Care Farm

JD Frost Accountants
Chartered Accountants
7 Links View
Cirencester
Gloucestershire
GL7 2NF

Scrubditch Care Farm

Contents of the Financial Statements
for the Year Ended 31st March 2024


| | Page |
|---|---|
| Report of the Trustees | 1 to 5 |
| Independent Examiner's Report | 6 |
| Statement of Financial Activities | 7 |
| Balance Sheet | 8 to 9 |
| Notes to the Financial Statements | 10 to 16 |
| Detailed Statement of Financial Activities | 17 to 18 |

**Scrubditch Care Farm**

**Report of the Trustees**
**for the Year Ended 31st March 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2024. The trustees have adopted the provisions of 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).

## OBJECTIVES AND ACTIVITIES

### Objectives and aims

### Introduction

The Board of Trustees are satisfied with the performance of the charity during the period and the financial position as at 31 March 2024. They consider that the charity is in a strong position to continue its activities during the coming year and that the charity's as-sets are adequate to fulfil its obligations.

### Principal Objectives and Aims

Our charity's aims include, but are not limited to:

- Advance the education of adults and young people with learning difficulties, challenging behaviours or mental health problems, including dementia; through the provision of training and experience in agriculture, horticulture and other related skills
- Develop the capacity and skills of the beneficiaries in such a way that they are bet-ter able to identify and help meet their needs and to participate more fully in society
- Boost mental, physical emotional, and social well-being
- Inspire environmental awareness and activity
- Educate people on farming and where their food comes from.

### Public benefit

The aims of the charity are to provide therapeutic farm-based activities for adults and young people with learning disabilities, challenging behaviour, mental health problems and those living with dementia.

### Main activities to further Scrubditch Care Farm's purpose for public benefit

On four days of the week (39 weeks during the year) we continue to run farm-based activities for learning disabled adults and young people.

On Tuesdays, we continue to run regular weekly sessions for those living with dementia and their families, with people attending from local towns and villages in the Cotswold District. (Estimated projections suggest that in 2024 there will be approximately 11,000 people aged 65+ living with dementia in Gloucestershire).

We also had a small group of looked after children attending weekly on Tuesday mornings from Dursley

We run school holiday sessions for all school aged children where participants can par-take in a variety of activities including working with animals, growing vegetables, fruit, and flowers, cooking and learning basic rural skills.

### Ensuring our work delivers our aims.

We review our aims, objectives, and activities regularly. The review looks at the achievements and outcomes of our work in the previous twelve months. The management and staff look at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. This information is fed back to trustees annually. This also helps us ensure our aims, objectives and activities remain focused on our stated purposes.

We have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

**Report of the Trustees**
**for the Year Ended 31st March 2024**

## OBJECTIVES AND ACTIVITIES

### Why Scrubditch Care Farm is needed

Currently estimated projections suggest that in 2024 there will be approximately 12,373 people aged 18+ living with a learning disability in Gloucestershire. No other providers of our unique type of service locally that offer the opportunity to work outside with animals and plants in a safe and supported environment.

Young adults with learning disabilities face more challenges and are often excluded from opportunities available to others, including education and employment. They can face discrimination from organisations that do not provide for their needs or impairments. There are extremely limited training and work opportunities available in our area for individuals with learning disabilities. Spending time at Scrubditch Care Farm provides students with skills and knowledge that can enhance and enrich their everyday life and future working or volunteering opportunities.

Our students can have high incidences of physical and mental health issues that can be improved by a regular work routine, like the one we offer.

### The focus of our work

We provide a safe environment for vulnerable people to increase their confidence, physical and mental wellbeing and make new friends.

Our main objectives for the year continued to be the development and enhancement of our beneficiaries.

We help vulnerable people to develop new skills; which in turn promotes self-confidence and greater independence. We provide meaningful tasks for individuals with learning disabilities, leading to improved physical and mental health, increased self-esteem, reduced dependence on social care and further integration into the local community.

Our students have a wide range of disabilities including Autism and Asperger's and often a high level of need. Their difficulties include memory loss, selective mutism and a high incidence of mental health issues which often result in a lack of confidence and low self-esteem. When they first arrive at the Care Farm, many of our students find even basic communication and eye contact very challenging. It is therefore essential that we offer a safe and unthreatening environment in which very vulnerable individuals can form friendships, sometimes for the first time. The physical outdoor work leads to improved physical and mental health and our students have reported improved fitness, appetite and sleep.

## ACHIEVEMENT AND PERFORMANCE

### Charitable activities

The charity's impact in 2023/24 has been truly impressive, highlighting the continued need for our provision in the community. Below are some of our key achievements:

Our Student Sessions: Enrolment has gone up, with the number of students increasing from 37 to 42 by March 2024. This shows that more people are discovering and valuing what the charity has to offer. Over the same period, the charity organised 741 half-day and 936 full-day sessions, giving students plenty of chances to take part in valuable activities. The ongoing interest, shown by the steady stream of inquiries, highlights how much initial visits are leaving a positive impression, making more people keen to join in.

Our School Visits: Every Tuesday morning, the charity welcomes a group of five 'looked after' children from a local Academy in Dursley, providing them with a caring and stimulating environment. In addition, the charity runs weekly sessions for three high-need children from nearby mainstream primary schools, seamlessly integrating these sessions into their school routine and making a big impact on their learning experience.

These achievements illustrate the charity's ongoing dedication to making a meaningful difference in the lives of those it serves, and its commitment to expanding its reach and impact within the community.

### Fundraising activities

This year, we successfully hosted two large community Open Days, drawing in over 100 local families. During these events, students sold freshly grown produce at the gate, showcasing their hard work and skills. Another highlight was our highly anticipated Christmas Fair, where we welcomed Father Christmas, adding festive cheer to the occasion. Collectively, these efforts helped us raise an impressive total of £8,113.57.

**Report of the Trustees**
**for the Year Ended 31st March 2024**

## FINANCIAL REVIEW

### Financial position

### Transactions and Financial position

The charity continues to grow its financial independence and is almost at the stage of being able to fund its core costs from self-generated revenue. However, it still does rely on charitable donations to provide security and to fund its plans for growth.

During the year the charity received a total of £151,042 in income. This included £5500 in restricted grant funding for dementia, and £77,948 in student fees.

We received an unrestricted income of £53,647 which included donations of £45,000 towards our core costs, and generous donations from local supporters for general unrestricted costs totally £8647.

Over the past year, we've made significant strides in developing our facilities, particularly with the completion of Phase 1 Landscaping. This enhancement has expanded our capacity to welcome more students. However, our turnover for 2023/24 is lower at £151,042, mainly due to the absence of major fundraising efforts. The early completion of Phase 1 in 2023/24 also contributed to a £13,541 increase in fixed assets.

As we continue to grow our staff, student base, and facilities, we've prudently increased our funds to mitigate the associated risks. It's also important to note that a considerable amount of unpaid work is carried out by our senior management. This presents an additional potential risk and cost if they were to become incapacitated.

### Principal funding sources

The principal funding sources for the charity this year were from grants, fees from students, donations and fundraising.

- 51.4% Student fees
- 35.4% Unrestricted donations
- 5.3% Fundraising activities
- 4.0% Restricted donations and grants
- 2.6% Sales
- 1.3% Other

### Reserves policy

The Management Committee has examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be in the region of £129,000 for 9 months. This is based on a budgeted expenditure for 2024/25 of £172,086. The reserves are needed to meet the working capital requirements of the charity and the Management Committee are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding.

### Share Capital

The company is limited by guarantee and therefore has no share capital.

## FUTURE PLANS

Looking ahead, we are excited to expand both our student body and the range of activities we offer. As part of **Phase 2** of our Landscaping initiative, we are preparing to launch fundraising efforts for several key projects, including:

- The development of a sensory garden to provide a calming, interactive space for all.
- A bothy; a space for storing tools and potting up plants.
- The construction of a series of raised garden beds.
- A fruit cage to house a selection of soft fruit for harvesting
- The creation of an avenue of nut trees, which we plan to coppice and use for crafts and cooking.

These projects will further enrich our community space, offering both educational and environmental benefits.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Report of the Trustees**
**for the Year Ended 31st March 2024**

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Charity constitution

The organisation is a charitable company limited by guarantee, incorporated on 12 February 2013 and registered as a charity on 19 August 2013. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

The directors of the company are the trustees and the members of the charity. The number of trustees shall not be less than three. There is no maximum number. The charity is under the overall control of the trustees, who conduct the affairs of the charity. The trustees meet regularly to set the policy and overall direction of the charity, to review its plans, risk management and safeguarding and to discuss the management of the charity's affairs.

Scrubditch Care Farm has a trustee board of five members who come from a variety of professional backgrounds relevant to the work of the charity. The day-to-day responsibility for the provision of the services rests with the CEO and Care Farm Manager.

The Board of Trustees agree an annual budget with the CEO and Farm Manager to make spending and employment commitments that are provided for within the budget. Each month the actual cashflow is compared to the budget and an update is then given to the Trustees at their quarterly meetings.

### Recruitment and appointment of new trustees

The charity has an open recruitment procedure for new trustees who have the appropriate skills and experience to meet the needs of the organisation. The charity implements policies and procedures for the induction and training of both new and existing board members.

Under the requirements of the Memorandum and Articles of Association the members of the trustee board are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting. All members give their time voluntarily and receive no benefits from the charity.

### Organisational structure

The Trustees are responsible for overall governance for the organisation in how the charity grows to keep delivering its mission whilst managing risk.

All trustees gave their time freely and no trustee received remuneration in the year 2023-2024.

The charity employs nine part-time staff and one full time manager (from February 2024) The Chief Executive Officer has overall responsibility for developing the organisation's strategic plan, in conjunction with staff and the trustee board. The Care Farm manager organises & oversees the day-to-day running of the care farm.

The staff team was assisted by a total of fifteen volunteers during the year. The charity ran one external trainer led and two in-house safeguarding training days during the year and student update courses during the autumn term for volunteers and staff. Both care farm supervisors have their three-year first aid at work qualifications, and four staff have their Food & Hygiene Level 2 certificates. We ran two emergency first aid refresher days, during January 2024, for staff & volunteers. We now have a defibrillator on site.

### Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure that appropriate controls are in place to provide reasonable assurance against fraud and error.

## REFERENCE AND ADMINISTRATIVE DETAILS

**Registered Company number**
08399833 (England and Wales)

**Registered Charity number**
1153460

**Report of the Trustees**
**for the Year Ended 31st March 2024**

**Registered office**
The Ark
North Scrubditch
North Cerney
Cirencester
Gloucestershire
GL7 7FE

**Trustees**
Mrs E F Costley-White
Mrs S D Gilling
Mr T Charnley
Mr N Angus
Mrs K Taylor

**Company Secretary**
Mrs E F Costley-White

**Independent Examiner**
JD Frost Accountants
Chartered Accountants
7 Links View
Cirencester
Gloucestershire
GL7 2NF

Approved by order of the board of trustees on 23rd October 2024 and signed on its behalf by:

Emma Costley-White

Mrs E F Costley-White - Trustee

**Independent Examiner's Report to the Trustees of**
**Scrubditch Care Farm**

**Independent examiner's report to the trustees of Scrubditch Care Farm ('the Company')**
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2024.

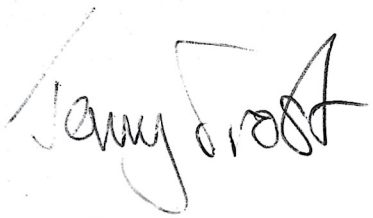
**Responsibilities and basis of report**
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**
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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts 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.



Mrs J D Frost

JD Frost Accountants
Chartered Accountants
7 Links View
Cirencester
Gloucestershire
GL7 2NF

23rd October 2024

**Scrubditch Care Farm**

**Statement of Financial Activities**
**for the Year Ended 31st March 2024**

| | Notes | Unrestricted funds £ | Restricted fund £ | 2024 Total funds £ | 2023 Total funds £ |
|---|---|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM** | | | | | |
| Donations and legacies | | 54,365 | 1 | 54,366 | 155,755 |
| **Charitable activities** | | | | | |
| Charitable activities | | 81,038 | 5,500 | 86,538 | 68,401 |
| Other trading activities | 2 | 8,929 | - | 8,929 | 4,900 |
| Investment income | 3 | 1,209 | - | 1,209 | 505 |
| Other income | | - | - | - | 195 |
| **Total** | | 145,541 | 5,501 | 151,042 | 229,756 |
| **EXPENDITURE ON** | | | | | |
| **Charitable activities** | | | | | |
| Charitable activities | | 101,096 | 7,996 | 109,092 | 85,320 |
| Other | | 34,835 | - | 34,835 | 31,901 |
| **Total** | | 135,931 | 7,996 | 143,927 | 117,221 |
| **NET INCOME/(EXPENDITURE)** | | 9,610 | (2,495) | 7,115 | 112,535 |
| **Transfers between funds** | 13 | 11,002 | (11,002) | - | - |
| **Net movement in funds** | | 20,612 | (13,497) | 7,115 | 112,535 |
| **RECONCILIATION OF FUNDS** | | | | | |
| Total funds brought forward | | 397,159 | 13,497 | 410,656 | 298,121 |
| **TOTAL FUNDS CARRIED FORWARD** | | 417,771 | - | 417,771 | 410,656 |

The notes form part of these financial statements

**Scrubditch Care Farm**

**Balance Sheet**
**31st March 2024**

| | Notes | Unrestricted funds £ | Restricted fund £ | 2024 Total funds £ | 2023 Total funds £ |
|---|---|---|---|---|---|
| **FIXED ASSETS** | | | | | |
| Tangible assets | 8 | 281,552 | - | 281,552 | 283,454 |
| **CURRENT ASSETS** | | | | | |
| Stocks | 9 | 5,687 | - | 5,687 | 5,821 |
| Debtors | 10 | 810 | - | 810 | 1,686 |
| Cash at bank and in hand | | 141,110 | - | 141,110 | 132,773 |
| | | 147,607 | - | 147,607 | 140,280 |
| **CREDITORS** | | | | | |
| Amounts falling due within one year | 11 | (3,269) | - | (3,269) | (3,759) |
| **NET CURRENT ASSETS** | | 144,338 | - | 144,338 | 136,521 |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | 425,890 | - | 425,890 | 419,975 |
| **CREDITORS** | | | | | |
| Amounts falling due after more than one year | 12 | (8,119) | - | (8,119) | (9,319) |
| **NET ASSETS** | | 417,771 | - | 417,771 | 410,656 |
| **FUNDS** | 13 | | | | |
| Unrestricted funds | | | | 417,771 | 397,159 |
| Restricted funds | | | | - | 13,497 |
| **TOTAL FUNDS** | | | | 417,771 | 410,656 |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**Balance Sheet - continued**
**31st March 2024**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 23rd October 2024 and were signed on its behalf by:



Mrs S D Gilling - Trustee

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**
The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

| | |
|---|---|
| Short leasehold | - 4% on cost |
| Plant and machinery | - 15% on cost |
| Fixtures and fittings | - 15% on cost |
| Motor vehicles | - 25% on cost |
| Computer equipment | - 33% on cost |

**Stocks**
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**
The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

## 2. OTHER TRADING ACTIVITIES

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Fundraising events | 8,114 | 3,760 |
| Shop income | 815 | 1,140 |
| | 8,929 | 4,900 |

## 3. INVESTMENT INCOME

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Deposit account interest | 1,209 | 505 |

## 4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Depreciation - owned assets | 16,307 | 15,536 |
| Other operating leases | 1,308 | 1,308 |

## 5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2024 nor for the year ended 31st March 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2024 nor for the year ended 31st March 2023.

## 6. STAFF COSTS

The average monthly number of employees during the year was as follows:

| | 2024 | 2023 |
|---|---|---|
| Charitable activities | 8 | 6 |

No employees received emoluments in excess of £60,000.

## 7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted funds £ | Restricted fund £ | Total funds £ |
|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM** | | | |
| Donations and legacies | 62,092 | 93,663 | 155,755 |
| **Charitable activities** | | | |
| Charitable activities | 63,305 | 5,096 | 68,401 |
| Other trading activities | 4,900 | - | 4,900 |
| Investment income | 505 | - | 505 |
| Other income | 195 | - | 195 |
| **Total** | 130,997 | 98,759 | 229,756 |
| **EXPENDITURE ON** | | | |
| **Charitable activities** | | | |
| Charitable activities | 79,296 | 6,024 | 85,320 |
| Other | 31,901 | - | 31,901 |
| **Total** | 111,197 | 6,024 | 117,221 |
| **NET INCOME** | 19,800 | 92,735 | 112,535 |
| **Transfers between funds** | 79,238 | (79,238) | - |
| **Net movement in funds** | 99,038 | 13,497 | 112,535 |
| **RECONCILIATION OF FUNDS** | | | |
| Total funds brought forward | 298,121 | - | 298,121 |
| **TOTAL FUNDS CARRIED FORWARD** | 397,159 | 13,497 | 410,656 |

## 8. TANGIBLE FIXED ASSETS

| | Short leasehold £ | Plant and machinery £ | Fixtures and fittings £ |
|---|---|---|---|
| **COST** | | | |
| At 1st April 2023 | 320,260 | 10,081 | 3,009 |
| Additions | 13,541 | - | - |
| At 31st March 2024 | 333,801 | 10,081 | 3,009 |
| **DEPRECIATION** | | | |
| At 1st April 2023 | 41,364 | 10,081 | 1,806 |
| Charge for year | 13,353 | - | 451 |
| At 31st March 2024 | 54,717 | 10,081 | 2,257 |
| **NET BOOK VALUE** | | | |
| At 31st March 2024 | 279,084 | - | 752 |
| At 31st March 2023 | 278,896 | - | 1,203 |

| | Motor vehicles £ | Computer equipment £ | Totals £ |
|---|---|---|---|
| **COST** | | | |
| At 1st April 2023 | 8,860 | 599 | 342,809 |
| Additions | - | 864 | 14,405 |
| At 31st March 2024 | 8,860 | 1,463 | 357,214 |
| **DEPRECIATION** | | | |
| At 1st April 2023 | 5,505 | 599 | 59,355 |
| Charge for year | 2,215 | 288 | 16,307 |
| At 31st March 2024 | 7,720 | 887 | 75,662 |
| **NET BOOK VALUE** | | | |
| At 31st March 2024 | 1,140 | 576 | 281,552 |
| At 31st March 2023 | 3,355 | - | 283,454 |

## 9. STOCKS

| | 2024 £ | 2023 £ |
|---|---|---|
| Stocks | 5,687 | 5,821 |

## 10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Trade debtors | 810 | 1,686 |

## 11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Trade creditors | 668 | 1,080 |
| Social security and other taxes | 1,701 | 469 |
| Accruals and deferred income | - | 1,410 |
| Accrued expenses | 900 | 800 |
| | 3,269 | 3,759 |

## 12. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Other creditors | 8,119 | 9,319 |

## 13. MOVEMENT IN FUNDS

| | At 1/4/23 | Net movement in funds | Transfers between funds | At 31/3/24 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| **Unrestricted funds** | | | | |
| General fund | 397,159 | 9,610 | 11,002 | 417,771 |
| **Restricted funds** | | | | |
| Restricted | 13,497 | (2,495) | (11,002) | - |
| **TOTAL FUNDS** | 410,656 | 7,115 | - | 417,771 |

Net movement in funds, included in the above are as follows:

| | Incoming resources | Resources expended | Movement in funds |
|---|---|---|---|
| | £ | £ | £ |
| **Unrestricted funds** | | | |
| General fund | 145,541 | (135,931) | 9,610 |
| **Restricted funds** | | | |
| Restricted | 5,501 | (7,996) | (2,495) |
| **TOTAL FUNDS** | 151,042 | (143,927) | 7,115 |

## 13. MOVEMENT IN FUNDS - continued

### Comparatives for movement in funds

| | At 1/4/22 £ | Net movement in funds £ | Transfers between funds £ | At 31/3/23 £ |
|---|---|---|---|---|
| **Unrestricted funds** | | | | |
| General fund | 298,121 | 19,800 | 79,238 | 397,159 |
| **Restricted funds** | | | | |
| Restricted | - | 92,735 | (79,238) | 13,497 |
| **TOTAL FUNDS** | 298,121 | 112,535 | - | 410,656 |

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 130,997 | (111,197) | 19,800 |
| **Restricted funds** | | | |
| Restricted | 98,759 | (6,024) | 92,735 |
| **TOTAL FUNDS** | 229,756 | (117,221) | 112,535 |

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1/4/22 £ | Net movement in funds £ | Transfers between funds £ | At 31/3/24 £ |
|---|---|---|---|---|
| **Unrestricted funds** | | | | |
| General fund | 298,121 | 29,410 | 90,240 | 417,771 |
| **Restricted funds** | | | | |
| Restricted | - | 90,240 | (90,240) | - |
| **TOTAL FUNDS** | 298,121 | 119,650 | - | 417,771 |

## 13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 276,538 | (247,128) | 29,410 |
| **Restricted funds** | | | |
| Restricted | 104,260 | (14,020) | 90,240 |
| **TOTAL FUNDS** | 380,798 | (261,148) | 119,650 |

## 14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2024.

**Detailed Statement of Financial Activities**
**for the Year Ended 31st March 2024**

| | 2024 £ | 2023 £ |
|---|---|---|
| **INCOME AND ENDOWMENTS** | | |
| **Donations and legacies** | | |
| Donations | 54,367 | 61,593 |
| Donations restricted | (1) | 93,662 |
| Other income | - | 500 |
| | 54,366 | 155,755 |
| **Other trading activities** | | |
| Fundraising events | 8,114 | 3,760 |
| Shop income | 815 | 1,140 |
| | 8,929 | 4,900 |
| **Investment income** | | |
| Deposit account interest | 1,209 | 505 |
| **Charitable activities** | | |
| Produce sales | 3,090 | 5,988 |
| Student income | 77,948 | 58,317 |
| Grants | 5,500 | 4,096 |
| | 86,538 | 68,401 |
| **Other income** | | |
| Government grants | - | 195 |
| **Total incoming resources** | 151,042 | 229,756 |
| **EXPENDITURE** | | |
| **Charitable activities** | | |
| Wages | 75,724 | 54,657 |
| Pensions | 1,743 | 1,065 |
| Other operating leases | 1,308 | 1,308 |
| Rates and water | 1,632 | 1,147 |
| Insurance | 4,298 | 3,819 |
| Light and heat | 5,134 | 2,788 |
| Telephone | 750 | 551 |
| Postage and stationery | 476 | 408 |
| Sundries | 3,625 | 3,380 |
| Repairs and renewals | 2,327 | 2,224 |
| Motor expenses | 3,807 | 3,795 |
| Software and computer costs | 1,179 | 880 |
| Activities expenses | 1,496 | 1,154 |
| | 103,499 | 77,176 |
| **Other** | | |
| Small farm equipment | - | 136 |
| Carried forward | - | 136 |

**Detailed Statement of Financial Activities**
**for the Year Ended 31st March 2024**

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| **Other** | | |
| Brought forward | - | 136 |
| Livestock feed and purchases | 11,591 | 10,998 |
| Contracting | 6,938 | 4,053 |
| Short leasehold | 13,352 | 13,988 |
| Fixtures and fittings | 451 | 451 |
| Motor vehicles | 2,215 | 2,215 |
| Computer equipment | 288 | 60 |
| | 34,835 | 31,901 |
| **Support costs** | | |
| **Management** | | |
| Fundraising costs | 2,346 | 2,863 |
| Entertaining and refreshments | 797 | 566 |
| Advertising | 744 | 131 |
| Training and welfare | 695 | 125 |
| Subscriptions | 75 | 5 |
| | 4,657 | 3,690 |
| **Finance** | | |
| Bank charges | 36 | 52 |
| **Governance costs** | | |
| Accountancy | 900 | 800 |
| Administration | - | 3,602 |
| | 900 | 4,402 |
| Total resources expended | 143,927 | 117,221 |
| **Net income** | 7,115 | 112,535 |

**SCRUBDITCH CARE FARM**

England & Wales - Charity number 1153460

# Accounts

**REGISTERED COMPANY NUMBER: 08399833 (England and Wales)**
**REGISTERED CHARITY NUMBER: 1153460**

# Report of the Trustees and

# Unaudited Financial Statements for the Year Ended 31st March 2023

# for

# Scrubditch Care Farm

JD Frost Accountants
Chartered Accountants
7 Links View
Cirencester
Gloucestershire
GL7 2NF

**Contents of the Financial Statements**
**for the Year Ended 31st March 2023**


| | Page |
|---|---|
| **Report of the Trustees** | 1 to 8 |
| **Independent Examiner's Report** | 9 |
| **Statement of Financial Activities** | 10 |
| **Balance Sheet** | 11 to 12 |
| **Notes to the Financial Statements** | 13 to 19 |
| **Detailed Statement of Financial Activities** | 20 to 21 |

**Report of the Trustees**
**for the Year Ended 31st March 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2023. The trustees have adopted the provisions of 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).

## OBJECTIVES AND ACTIVITIES

### Objectives and aims

#### Introduction

The Board of Trustees are satisfied with the performance of the charity during the period and the financial position as at 31 March 2023. They consider that the charity is in a strong position to continue its activities during the coming year and that the charity's assets are adequate to fulfil its obligations.

#### Principal Objectives and Aims

Our charity's aims include, but are not limited to:

- Advance the education of adults and young people with learning difficulties, challenging behaviours or mental health problems, including dementia; through the provision of training and experience in agriculture, horticulture and other related skills
- Develop the capacity and skills of the beneficiaries in such a way that they are better able to identify and help meet their needs and to participate more fully in society
- Boost mental, physical emotional, and social well-being
- Inspire environmental awareness and activity
- Educate people on farming and where their food comes from.

#### Public benefit

The aims of the charity are to provide therapeutic farm-based activities for adults and young people with learning disabilities, challenging behaviour, mental health problems and those living with dementia.

#### Main activities to further Scrubditch Care Farm's purpose for public benefit

On four days of the week (39 weeks during the year) we run farm-based activities for learning disabled adults and young people.

On Tuesdays, we continue to run regular weekly sessions for those living with dementia and their families, with people attending from local towns and villages in the Cotswold District.

We also run regular school holiday sessions for all school aged children where participants can partake in a variety of activities including working with animals, growing vegetables, fruit and flowers, cooking and learning basic rural skills.

#### Ensuring our work delivers our aims.

We review our aims, objectives and activities regularly. The review looks at the achievements and outcomes of our work in the previous twelve months. The management and staff look at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. This information is fed back to trustees annually. This also helps us ensure our aims, objectives and activities remain focused on our stated purposes.

We have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

## OBJECTIVES AND ACTIVITIES

### Why Scrubditch Care Farm is needed

Currently records showed there are more than 3200 adults with learning disabilities in Gloucestershire, and there are no other providers of our type of service locally that offer the opportunity to work outside with animals and plants in a safe and supported environment.

Young adults with learning disabilities face more challenges and are often excluded from opportunities available to others, including education and employment. They can face discrimination from organisations that do not provide for their needs or impairments. There are extremely limited training and work opportunities available in our area for individuals with learning disabilities. Spending time at Scrubditch Care Farm provides students with skills and knowledge that can enhance and enrich their everyday life and future working or volunteering opportunities.

Our students can have high incidences of physical and mental health issues that can be improved by a regular work routine, like the one we offer.

### The focus of our work

We provide a safe environment for vulnerable people to increase their confidence, physical and mental wellbeing and make new friends.

Our main objectives for the year continued to be the development and enhancement of our beneficiaries.

We help vulnerable people to develop new skills; which in turn promotes self-confidence and greater independence. We provide meaningful tasks for individuals with learning disabilities, leading to improved physical and mental health, increased self-esteem, reduced dependence on social care and further integration into the local community.

Our students have a wide range of disabilities including Autism and Asperger's and often a high level of need. Their difficulties include memory loss, selective mutism and a high incidence of mental health issues which often result in a lack of confidence and low self-esteem. When they first arrive at the Care Farm, many of our students find even basic communication and eye contact very challenging. It is therefore essential that we offer a safe and unthreatening environment in which very vulnerable individuals can form friendships, sometimes for the first time. The physical outdoor work leads to improved physical and mental health and our students have reported improved fitness, appetite and sleep.

**Report of the Trustees**
**for the Year Ended 31st March 2023**

## ACHIEVEMENT AND PERFORMANCE

### Charitable activities

**Student sessions**

We had twenty-five students enrolled in May 2022, which increased to thirty-six attending Scrubditch Care Farm in March 2023. We facilitated 520 half day sessions and 592 full day sessions during the year 22/23. We are still receiving regular enquiries and are extremely pleased with the response after initial visits. During the year, we had a 42% uptake of students from speculative enquiries.

**School visits**

We ran a special (term time) weekly session for three high-need children from local mainstream primary schools every Tuesday afternoon as part of their curriculum.

**Dementia / Alzheimer's sessions**

We have a regular group of between twelve to sixteen people living with dementia, including their carers; plus visitors (family members). The Tuesday group, which has been running since May 2018, runs every week and we continue to get new people signposted to us on a regular basis,

The original three-year project that SCF was selected to be a part of, with Dementia Adventure, has now ended, however as our sessions are so popular, they are clearly something we will continue. Dementia Adventure have said they are happy to be linked to our sessions on our flyers and other advertising as they consider our service to be incredibly positive.

Funding was approved for the 'Dementia Research Programme - Improving the lives of people living with dementia and carers' being carried out by the University of Southampton which SCF is involved with and is ongoing - the researcher hopes to carry out interviews with our group participants in October 2023.

**Other Beneficiaries**

During the holidays last year, we hosted two visits by groups of refugees living in hotels in Gloucester. This was organised in conjunction with Gloucester City Farm (who organised the transport). We had over fifty asylum seeking refugees and their families and they enjoyed being out in the countryside and helping with the animals. We also hosted a refugee group from the Harbour Project in Swindon in September 2022.

Renting out the facilities

We rented out the Ark and barn for a harvest supper in the autumn. In March 2023, we rented the cookery studio to a local charity, Wiggly Worm, for four sessions. They used it to teach basic cookery skills to partners of those living with dementia.

**Training**

The farm manager ran volunteer and staff training sessions in August 2022 and February 2023. These focus on safeguarding and new uptakes for Autumn and Spring terms. Staff and volunteers share thoughts and review safeguarding issues on how to best support students successfully.

**Student records / achievements**

The aims and objectives are discussed at the preliminary meeting with students and their carers when they apply to attend the Care Farm. They / their carers, fill out a 'personal details form' and sign a contract and photo/media consent form.

Students receive written and photographic records of their work in their own personal folder at the end of each term. In addition, modules of work are organised to suit the capabilities of each student. Certificates are given at the end of the summer term to celebrate these achievements.

Monitoring and evaluating of students is done termly and, in addition, feedback forms are sent out regularly.

**Feedback from attendees in 2022/23**

From a student attending a session per week from National Star College:

"From her support staff - Scrubditch is H's happy place.
She loves sitting in the chicken shed feeding and watching the chickens. She loves watching all the animals and enjoys talking to them.

She enjoys socialising with her peers in the session and at break time and lunch.
H has become much calmer and is listening to instructions better and working really hard.
When asked what is her favourite thing at Scrubditch, H said Bazil (the horse) and farm day.

From her mother - H absolutely adores Scrubditch and greatly missed her friendship group while she was convalescing from her accident.

Throughout H's life, she is the one requiring care and assistance. Unfortunately, this often means that she has little control of her life and her choices. I believe that this is one reason she loves being around domesticated animals so much as they generally do what you request of them.

H's time at Scrubditch allows her the opportunity for role reversal by caring for the animals, with the support of the staff who are always brilliantly calm and focussed with H. I believe that this has helped H become more confident and independent.

H has always loved being outdoors and particularly around farm animals. When we look at pictures or talk about Scrubditch, H always shares an amazing huge grin and tells me about the pigs and chickens!"

**From a parent of a child that attends two sessions per week:**

"H has a multiple diagnoses of Autism, Profound Learning Disabilities, Selective Mutism and is characterised as non-verbal although he has some verbal communication via idiosyncratic phrases learnt and copied from films and tv. This is very specific to him and often needs to be interpreted until others are used to what his phrases mean.

H can come across as extremely passive and unengaged, but this is actually the result of layer upon layer of anxiety, where he masks his feelings. When uncomfortable, which unfortunately outside of the home is his standard emotional state, he cannot make eye contact or use any of his limited vocabulary. He cannot even use the toilet, his anxiety is so extreme outside of the home. During the Pandemic we were able to see a huge development in him during homeschooling and he opted to continue with this once the Pandemic had passed. We shielded almost continuously for two years and when we were doing our allowed walks we saw the impact of nature on H's mental state. I had heard of Scrubditch Care Farm and thought it might be just what he needed as part of his homeschooling.

Attending the Care Farm has been an extreme hit with H. Whilst he can seem passive, he is actually capable of high levels of engagement at home, where he's fully relaxed. At Scrubditch they have been able to achieve the seemingly unattainable by allowing him to be completely at ease, and he has blossomed. The boy who is utterly frightened of all dogs and cats (calling them "wild animals") has gradually engaged with all the farm animals until now, as I understand it, he leads two tricky goats around the place with only a bit of prompting from the ladies in charge. This has had a distinct effect on his confidence and road safety. Whereas before the Care Farm, he would scream, leap out the way in uncontrolled/unsafe ways, generally panic and be extremely anxious around a dog, even just seeing one in the general area. Now he can be calm and just stroll by if they are behaving well. Even if they're running or barking he is much calmer in their presence.

Since attending the Care Farm H is much more relaxed in himself when out and about and I have more confidence in him maintaining road safety etc because he is far less easily spooked. He has transitioned to an adult scooter at home, and flies about the place with growing confidence and even a degree of road sense. He's just far more able to tackle meeting people, negotiating other road/pavement users, dogs etc since attending the farm.

His outdoor play is far less passive now and he is able to enjoy exploring our local parks and woods whereas before he didn't show interest in outdoor play which is common of Autistics. He literally now picks up every stick and stone we pass!

I think the thing that has had most meaningful impact for H is the sense of purpose derived from coming to Scrubditch Care Farm. Every session he is not just required but NEEDED to pitch in. Today alone he has rescued a baby lamb, helped remove a trapped crow from the Hens House, bottle fed baby animals and herded escapee ducks! As he grows taller than many of the adults here, he carries things, moves things, opens gates, shuts doors, the sense of purpose and belonging he derives from the Care Farm is obvious and felt in all areas of life. Thank you SCF."

**Dementia feedback:**

"Please pass on our grateful thanks and appreciation to all those involved in making Scrubditch an essential part of our weekly routine, the staff, volunteers, trustees and sponsors. We have been regular visitors since October 2022 and look forward to our Tuesday mornings - no matter what the weather! Only the deep snow has so far prevented our attendance! Our weekly visit has become an essential 'reset' for both my husband and me.

My husband, D, was diagnosed with the rare brain condition Behaviour Variant Frontal Temporal Dementia (bv/FTD) at the age of 56 in June 2021, as still physically active man it's been a struggled to find suitable activities that can engage & benefit us both and isn't costly. The hard work, compassion, enthusiasm and knowledge of everyone involved shown towards both the farm and all the users of this service is much appreciated.

D really enjoys being involved with the animals and the farm tasks, which I believe really contributes to his sense of worth. Although I am slightly more cautious around the animals, I really value the experience of a shared activity in such stunning countryside. Equally beneficial is the opportunity the farm offers to meet others living with similar challenges to share support, frustrations and exchange information.

The environment is so welcoming, there is no judgement, only tea/coffee, lovely cakes and a moment to breathe & appreciate how lucky we are to be able to share such beautiful surroundings.

Thank you all so much, it's much appreciated - don't worry we're not leaving just wanted to say thank you.

Keep up the excellent work."

**Fundraising activities**
We were lucky to be chosen as a joint charity for the Everyman Theatre's Pantomime fundraiser in Christmas 2022. They raised over £20,000 during the panto season, which was split between both of us and Gloucester City Farm.

We held another Christmas Fair in December 2022, which was very well attended and raised £1772. We also ran a Christmas Wreath Making evening which raised £496. The plant sale was very successful in May 2022 raising over £700.

In March 2022 we had our first Open Farm morning which was attended by more than 100 families and our second Open Farm morning in August 2022, which combined raised over £650. We also open the farm on the first Sunday in June each year as part of a national initiative to encourage families to raise awareness and learn more about agriculture.

We have continued with our regular monthly community coffee mornings. This is a chance for local people to enjoy the surroundings and see what we do and spread the word.

During the year 22/23, we raised over £8878 from sales of produce - veg, sausages, honey, relishes - and from the sale of livestock.

**Report of the Trustees**
**for the Year Ended 31st March 2023**

## FINANCIAL REVIEW

### Financial position

### Transactions and Financial position

The charity continues to grow its financial independence and is almost at the stage of being able to fund its core costs from self-generated revenue. However, it still does rely on charitable donations to provide security and to fund its plans for growth.

During the year the charity received a total of £229,756 in income. This is made up of £93,663 in restricted grant funding for the first phase of the landscaping, plus a further £5096 for specific activities, with a balance as at 31 March 2023 of £13,497.

We received an unrestricted income of £130,997 which included a donation of £50,000 towards our core costs, and generous donations from local supporters for general unrestricted costs totally £10275. This resulted in a net increase in our funds of £99,038 for the year.

We have continued to develop our facilities over the last year. The buildings and new landscaped areas has enabled us to expand our capacity for students. Total funds have increased by £112,535, which includes an increase in fixed assets of £55,331.The increase in funds is prudent taking into account the additional risks as we grow our teams and student base, and facilities. We have also highlighted that much unpaid work is undertaken by senior management, and there is a potential, additional risk and cost if management is incapacitated.

We would especially like to thank all the Trusts for their generous support.

### Principal funding sources

The principal funding sources for the charity this year were from grants, fees from students, donations and fundraising.

### Reserves policy

The Management Committee has examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be in the region of £108,000 for 9 months. This is based on a budgeted expenditure for 2023/24 of £144,000. The reserves are needed to meet the working capital requirements of the charity and the Management Committee are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding.

### Specific changes in Fixed Assets

Having received £93,663 in grants for the landscaping, we have used £81,157 of this funding in this period. The balance will be used in the next financial year.

### Share Capital

The company is limited by guarantee and therefore has no share capital.

## FUTURE PLANS

We are continuing to build up beneficiaries and from September 2023 we have forty-one students.

Projects - Landscaping

Having secured funding throughout 2022, Phase 1 of the landscaping project was finished in May 2023. We now have a beautiful wildlife pond, and an orchard with twenty-five assorted fruit trees; where the poultry are housed.

We have an access track surrounding the site, which has proved extremely useful for wheelchair users and those with less mobility.

We are now looking at plans for phase 2 of the landscaping design. This will include decking around to the side of the building, leading down to a sensory garden with seating, and several raised beds (two of which will be designed to allow wheel chair users to access the vegetable beds) An avenue of nut trees will provide a wonderful winter woodland area, together with providing rural skills for students; coppicing the trees, and harvesting the nuts.

**Report of the Trustees**
**for the Year Ended 31st March 2023**

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

### Charity constitution

The organisation is a charitable company limited by guarantee, incorporated on 12 February 2013 and registered as a charity on 19 August 2013. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

The directors of the company are the trustees and the members of the charity. The number of trustees shall not be less than three. There is no maximum number. The charity is under the overall control of the trustees, who conduct the affairs of the charity. The trustees meet regularly to set the policy and overall direction of the charity, to review its plans, risk management and safeguarding and to discuss the management of the charity's affairs.

Scrubditch Care Farm has a trustee board of five members who come from a variety of professional backgrounds relevant to the work of the charity. The day-to-day responsibility for the provision of the services rests with the CEO and Care Farm Manager.

The Board of Trustees agree an annual budget with the CEO and Farm Manager to make spending and employment commitments that are provided for within the budget. Each month the actual cashflow is compared to the budget and an update is then given to the Trustees at their quarterly meetings.

### Recruitment and appointment of new trustees

The charity has an open recruitment procedure for new trustees who have the appropriate skills and experience to meet the needs of the organisation. The charity implements policies and procedures for the induction and training of both new and existing board members.

Under the requirements of the Memorandum and Articles of Association the members of the trustee board are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting. All members give their time voluntarily and receive no benefits from the charity.

### Organisational structure

The Trustees are responsible for overall governance for the organisation in how the charity grows to keep delivering its mission whilst managing risk.

All trustees gave their time freely and no trustee received remuneration in the year 2022-2023.

The charity employs seven part-time staff. The Chief Executive Officer has overall responsibility for developing the organisation's strategic plan, in conjunction with staff and the trustee board. The Care Farm manager oversees the day-to-day student activities.

The staff team was assisted by a total of fifteen volunteers. The charity ran two in-house safeguarding and student update courses during the year. The manager attended an NCVO training course on Outcomes and Impact Measurement in July 2022.

With their Corporate Social Responsibilities in mind, we had several group visits during the year from St James's Place Wealth Management and Ecclesiastical Insurance. They are a great support as they manage a lot of the heavier, more difficult jobs on the farm that we would struggle to do with students. The feedback from them is always positive, and we have more booked in for 2023. During December 2022, the Men's Shed (part of the Churn Project), cleared areas of the woodland with a rural skills tutor.

### Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure that appropriate controls are in place to provide reasonable assurance against fraud and error.

**Report of the Trustees**
**for the Year Ended 31st March 2023**

**REFERENCE AND ADMINISTRATIVE DETAILS**
**Registered Company number**
08399833 (England and Wales)

**Registered Charity number**
1153460

**Registered office**
The Ark
North Scrubditch
North Cerney
Cirencester
Gloucestershire
GL7 7FE

**Trustees**
Mrs E F Costley-White
Mrs S D Gilling
Mr T Charnley
Mr N Angus
Mrs K Taylor (appointed 30/1/2023)

**Company Secretary**
Mrs E F Costley-White

**Independent Examiner**
JD Frost Accountants
Chartered Accountants
7 Links View
Cirencester
Gloucestershire
GL7 2NF

Approved by order of the board of trustees on 30 October '23 and signed on its behalf by:

Emma Costley-White

Mrs E F Costley-White - Trustee

**Independent Examiner's Report to the Trustees of**
**Scrubditch Care Farm**

**Independent examiner's report to the trustees of Scrubditch Care Farm ('the Company')**
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2023.

**Responsibilities and basis of report**
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**
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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts 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.

Jenny Frost

Mrs J D Frost

JD Frost Accountants
Chartered Accountants
7 Links View
Cirencester
Gloucestershire
GL7 2NF

Date: 2 November 2023

**Scrubditch Care Farm**

**Statement of Financial Activities**
**for the Year Ended 31st March 2023**

| | Notes | Unrestricted funds £ | Restricted fund £ | 2023 Total funds £ | 2022 Total funds £ |
|---|---|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM** | | | | | |
| Donations and legacies | | 62,092 | 93,663 | 155,755 | 42,339 |
| **Charitable activities** | | | | | |
| Charitable activities | | 63,305 | 5,096 | 68,401 | 44,343 |
| Other trading activities | 2 | 4,900 | - | 4,900 | 3,781 |
| Investment income | 3 | 505 | - | 505 | 131 |
| Other income | | 195 | - | 195 | 8,372 |
| **Total** | | 130,997 | 98,759 | 229,756 | 98,966 |
| **EXPENDITURE ON** | | | | | |
| **Charitable activities** | | | | | |
| Charitable activities | | 79,296 | 6,024 | 85,320 | 67,864 |
| Other | | 31,901 | - | 31,901 | 28,948 |
| **Total** | | 111,197 | 6,024 | 117,221 | 96,812 |
| **NET INCOME** | | 19,800 | 92,735 | 112,535 | 2,154 |
| **Transfers between funds** | 13 | 79,238 | (79,238) | - | - |
| **Net movement in funds** | | 99,038 | 13,497 | 112,535 | 2,154 |
| **RECONCILIATION OF FUNDS** | | | | | |
| Total funds brought forward | | 298,121 | - | 298,121 | 295,967 |
| **TOTAL FUNDS CARRIED FORWARD** | | 397,159 | 13,497 | 410,656 | 298,121 |

The notes form part of these financial statements

**Scrubditch Care Farm**

**Balance Sheet**
**31st March 2023**

| | Notes | Unrestricted funds £ | Restricted fund £ | 2023 Total funds £ | 2022 Total funds £ |
|---|---|---|---|---|---|
| **FIXED ASSETS** | | | | | |
| Tangible assets | 8 | 283,454 | - | 283,454 | 227,123 |
| **CURRENT ASSETS** | | | | | |
| Stocks | 9 | 5,821 | - | 5,821 | 5,785 |
| Debtors | 10 | 1,686 | - | 1,686 | 1,390 |
| Cash at bank and in hand | | 119,276 | 13,497 | 132,773 | 74,797 |
| | | 126,783 | 13,497 | 140,280 | 81,972 |
| **CREDITORS** | | | | | |
| Amounts falling due within one year | 11 | (3,759) | - | (3,759) | (455) |
| **NET CURRENT ASSETS** | | 123,024 | 13,497 | 136,521 | 81,517 |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | 406,478 | 13,497 | 419,975 | 308,640 |
| **CREDITORS** | | | | | |
| Amounts falling due after more than one year | 12 | (9,319) | - | (9,319) | (10,519) |
| **NET ASSETS** | | 397,159 | 13,497 | 410,656 | 298,121 |
| **FUNDS** | 13 | | | | |
| Unrestricted funds | | | | 397,159 | 298,121 |
| Restricted funds | | | | 13,497 | - |
| **TOTAL FUNDS** | | | | 410,656 | 298,121 |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**Balance Sheet - continued**
**31st March 2023**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 30.08.2023 and were signed on its behalf by:



.....
Mrs S D Gilling - Trustee

**Notes to the Financial Statements**
**for the Year Ended 31st March 2023**

## 1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**
The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

| | |
|---|---|
| Short leasehold | - 4% on cost |
| Plant and machinery | - 15% on cost |
| Fixtures and fittings | - 15% on cost |
| Motor vehicles | - 25% on cost |
| Computer equipment | - 33% on cost |

**Stocks**
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**
The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

## 2. OTHER TRADING ACTIVITIES

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Fundraising events | 3,760 | 3,386 |
| Shop income | 1,140 | 395 |
| | 4,900 | 3,781 |

## 3. INVESTMENT INCOME

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Deposit account interest | 505 | 131 |

## 4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Depreciation - owned assets | 15,536 | 12,958 |
| Other operating leases | 1,308 | 1,307 |

## 5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2023 nor for the year ended 31st March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2023 nor for the year ended 31st March 2022.

## 6. STAFF COSTS

The average monthly number of employees during the year was as follows:

| | 2023 | 2022 |
|---|---|---|
| Charitable activities | 6 | 5 |

No employees received emoluments in excess of £60,000.

## 7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted funds £ | Restricted fund £ | Total funds £ |
|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM** | | | |
| Donations and legacies | 41,339 | 1,000 | 42,339 |
| **Charitable activities** | | | |
| Charitable activities | 40,455 | 3,888 | 44,343 |
| Other trading activities | 3,781 | - | 3,781 |
| Investment income | 131 | - | 131 |
| Other income | 8,372 | - | 8,372 |
| **Total** | 94,078 | 4,888 | 98,966 |
| **EXPENDITURE ON** | | | |
| **Charitable activities** | | | |
| Charitable activities | 57,676 | 10,188 | 67,864 |
| Other | 28,948 | - | 28,948 |
| **Total** | 86,624 | 10,188 | 96,812 |
| **NET INCOME/(EXPENDITURE)** | 7,454 | (5,300) | 2,154 |
| **Transfers between funds** | (5,300) | 5,300 | - |
| **Net movement in funds** | 2,154 | - | 2,154 |
| **RECONCILIATION OF FUNDS** | | | |
| Total funds brought forward | 295,967 | - | 295,967 |
| **TOTAL FUNDS CARRIED FORWARD** | 298,121 | - | 298,121 |

## 8. TANGIBLE FIXED ASSETS

| | Short leasehold £ | Plant and machinery £ | Fixtures and fittings £ |
|---|---|---|---|
| **COST** | | | |
| At 1st April 2022 | 247,215 | 10,081 | 3,009 |
| Additions | 73,045 | - | - |
| At 31st March 2023 | 320,260 | 10,081 | 3,009 |
| **DEPRECIATION** | | | |
| At 1st April 2022 | 27,377 | 10,081 | 1,354 |
| Charge for year | 12,809 | - | 452 |
| Reclassification/transfer | 1,178 | - | - |
| At 31st March 2023 | 41,364 | 10,081 | 1,806 |
| **NET BOOK VALUE** | | | |
| At 31st March 2023 | 278,896 | - | 1,203 |
| At 31st March 2022 | 219,838 | - | 1,655 |

| | Motor vehicles £ | Computer equipment £ | Totals £ |
|---|---|---|---|
| **COST** | | | |
| At 1st April 2022 | 8,860 | 599 | 269,764 |
| Additions | - | - | 73,045 |
| At 31st March 2023 | 8,860 | 599 | 342,809 |
| **DEPRECIATION** | | | |
| At 1st April 2022 | 3,290 | 539 | 42,641 |
| Charge for year | 2,215 | 60 | 15,536 |
| Reclassification/transfer | - | - | 1,178 |
| At 31st March 2023 | 5,505 | 599 | 59,355 |
| **NET BOOK VALUE** | | | |
| At 31st March 2023 | 3,355 | - | 283,454 |
| At 31st March 2022 | 5,570 | 60 | 227,123 |

## 9. STOCKS

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Stocks | 5,821 | 5,785 |

## 10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Trade debtors | 1,686 | 1,190 |
| Accrued income | - | 200 |
| | 1,686 | 1,390 |

## 11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Trade creditors | 1,080 | 188 |
| Social security and other taxes | 469 | (533) |
| Accruals and deferred income | 1,410 | - |
| Accrued expenses | 800 | 800 |
| | 3,759 | 455 |

## 12. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Other creditors | 9,319 | 10,519 |

## 13. MOVEMENT IN FUNDS

| | At 1/4/22 | Net movement in funds | Transfers between funds | At 31/3/23 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| **Unrestricted funds** | | | | |
| General fund | 298,121 | 19,800 | 79,238 | 397,159 |
| **Restricted funds** | | | | |
| Restricted | - | 92,735 | (79,238) | 13,497 |
| **TOTAL FUNDS** | 298,121 | 112,535 | - | 410,656 |

## 13. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 130,997 | (111,197) | 19,800 |
| **Restricted funds** | | | |
| Restricted | 98,759 | (6,024) | 92,735 |
| **TOTAL FUNDS** | 229,756 | (117,221) | 112,535 |

**Comparatives for movement in funds**

| | At 1/4/21 £ | Net movement in funds £ | Transfers between funds £ | At 31/3/22 £ |
|---|---|---|---|---|
| **Unrestricted funds** | | | | |
| General fund | 295,967 | 7,454 | (5,300) | 298,121 |
| **Restricted funds** | | | | |
| Restricted | - | (5,300) | 5,300 | - |
| **TOTAL FUNDS** | 295,967 | 2,154 | - | 298,121 |

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 94,078 | (86,624) | 7,454 |
| **Restricted funds** | | | |
| Restricted | 4,888 | (10,188) | (5,300) |
| **TOTAL FUNDS** | 98,966 | (96,812) | 2,154 |

## 13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1/4/21 £ | Net movement in funds £ | Transfers between funds £ | At 31/3/23 £ |
|---|---|---|---|---|
| **Unrestricted funds** | | | | |
| General fund | 295,967 | 27,254 | 73,938 | 397,159 |
| **Restricted funds** | | | | |
| Restricted | - | 87,435 | (73,938) | 13,497 |
| **TOTAL FUNDS** | 295,967 | 114,689 | - | 410,656 |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 225,075 | (197,821) | 27,254 |
| **Restricted funds** | | | |
| Restricted | 103,647 | (16,212) | 87,435 |
| **TOTAL FUNDS** | 328,722 | (214,033) | 114,689 |

## 14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2023.

**Scrubditch Care Farm**

**Detailed Statement of Financial Activities**
**for the Year Ended 31st March 2023**

| | 2023 £ | 2022 £ |
|---|---|---|
| **INCOME AND ENDOWMENTS** | | |
| **Donations and legacies** | | |
| Donations | 61,593 | 41,920 |
| Donations restricted | 93,663 | - |
| Other income | 499 | 419 |
| | 155,755 | 42,339 |
| **Other trading activities** | | |
| Fundraising events | 3,760 | 3,386 |
| Shop income | 1,140 | 395 |
| | 4,900 | 3,781 |
| **Investment income** | | |
| Deposit account interest | 505 | 131 |
| **Charitable activities** | | |
| Produce sales | 5,988 | 5,262 |
| Student income | 58,317 | 35,193 |
| Grants | 4,096 | 3,888 |
| | 68,401 | 44,343 |
| **Other income** | | |
| Government grants | 195 | 8,372 |
| **Total incoming resources** | 229,756 | 98,966 |
| **EXPENDITURE** | | |
| **Charitable activities** | | |
| Wages | 54,657 | 40,371 |
| Pensions | 1,065 | 764 |
| Other operating leases | 1,308 | 1,307 |
| Rates and water | 1,147 | 1,217 |
| Insurance | 3,819 | 3,191 |
| Light and heat | 2,788 | 1,690 |
| Telephone | 551 | 573 |
| Postage and stationery | 408 | 858 |
| Sundries | 3,380 | 2,807 |
| Repairs and renewals | 2,224 | 4,767 |
| Motor expenses | 3,795 | 3,540 |
| Software and computer costs | 880 | 834 |
| Activities expenses | 1,154 | - |
| | 77,176 | 61,919 |
| **Other** | | |
| Small farm equipment | 136 | 198 |
| Carried forward | 136 | 198 |

**Scrubditch Care Farm**

**Detailed Statement of Financial Activities**
**for the Year Ended 31st March 2023**

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| **Other** | | |
| Brought forward | 136 | 198 |
| Livestock feed and purchases | 10,998 | 9,050 |
| Contracting | 4,053 | 6,742 |
| Short leasehold | 12,810 | 9,889 |
| Plant and machinery | - | 223 |
| Fixtures and fittings | 451 | 451 |
| Motor vehicles | 2,215 | 2,215 |
| Computer equipment | 60 | 180 |
| Heritage asset 2 | 1,178 | - |
| | 31,901 | 28,948 |
| **Support costs** | | |
| **Management** | | |
| Fundraising costs | 2,863 | 321 |
| Entertaining and refreshments | 566 | 652 |
| Advertising | 131 | 80 |
| Training and welfare | 125 | 525 |
| Subscriptions | 5 | 192 |
| | 3,690 | 1,770 |
| **Finance** | | |
| Bank charges | 52 | 10 |
| **Governance costs** | | |
| Accountancy | 800 | 800 |
| Administration | 3,602 | 3,339 |
| Legal fees | - | 26 |
| | 4,402 | 4,165 |
| Total resources expended | 117,221 | 96,812 |
| **Net income** | 112,535 | 2,154 |

**SCRUBDITCH CARE FARM**

England & Wales - Charity number 1153460

# Accounts

REGISTERED COMPANY NUMBER: 08399833 (England and Wales)
REGISTERED CHARITY NUMBER: 1153460

# Report of the Trustees and

# Unaudited Financial Statements for the Year Ended 31st March 2022

# for

# Scrubditch Care Farm

JD Frost Accountants
Chartered Accountants
7 Links View
Cirencester
Gloucestershire
GL7 2NF

**Contents of the Financial Statements**
**for the Year Ended 31st March 2022**


| | Page |
|---|---|
| **Report of the Trustees** | 1 to 6 |
| **Independent Examiner's Report** | 7 |
| **Statement of Financial Activities** | 8 |
| **Balance Sheet** | 9 to 10 |
| **Notes to the Financial Statements** | 11 to 17 |
| **Detailed Statement of Financial Activities** | 18 to 19 |

**Scrubditch Care Farm**

**Report of the Trustees**
**for the Year Ended 31st March 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2022. The trustees have adopted the provisions of 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).

## OBJECTIVES AND ACTIVITIES

### Objectives and aims

#### Introduction

Scrubditch Care Farm was established as a not-for-profit organisation and was incorporated on 1 April 2013, limited by guarantee, and its charitable status of the company was registered with the Charity Commission on 19 August 2013. Upon incorporation, a loan from Mr and Mrs Costley-White was transferred as detailed in the Notes to the Accounts.

The Board of Trustees are satisfied with the performance of the charity during the period and the financial position as at 31 March 2022. They consider that the charity is in a strong position to continue its activities during the coming year and that the charity's assets are adequate to fulfil its obligations.

Our charity's objectives are set out in the objects contained in the company's memorandum of association and these are to:
- Advance the education of adults and young people with learning difficulties, challenging behaviours or mental health problems,including dementia, through the provision of training and experience in agriculture, horticulture and other related skills
- Develop the capacity and skills of the beneficiaries in such a way that they are better able to identify and help meet their needs and to participate more fully in society.

#### Public benefit that is provided by the charity and summary of the main activities of the charity in relation to its objects

The aims of the charity are to provide therapeutic farm-based activities for adults and young people with learning disabilities, challenging behaviour, or mental health problems. Students partake in a variety of activities including working with animals, growing vegetables, fruit and flowers, cooking and learning basic woodworking skills.

#### Ensuring our work delivers our aims

We review our aims, objectives and activities regularly. The review looks at what we have achieved and the outcomes of our work in the previous 12 months and looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. This also helps us ensure our aims, objectives and activities remain focussed on our stated purposes.
We have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

#### The Focus of our Work

Scrubditch Care Farm is a registered charity (no.1153460) supporting adults and young people with a wide range of learning difficulties and mental health problems in Gloucestershire. We help vulnerable people to develop new skills; which in turn promotes self-confidence and greater independence. We provide meaningful tasks for individuals with learning disabilities, leading to improved physical and mental health, increased self-esteem, reduced dependence on social care and further integration into the local community.

Our students have a wide range of disabilities including Autism and Asperger's and often a high level of need. Their difficulties include memory loss, selective mutism and a high incidence of mental health issues which often result in a lack of confidence and low self-esteem. When they first arrive at the Care Farm, many of our students find even basic communication and eye contact very challenging. It is therefore essential that we offer a safe and unthreatening environment in which very vulnerable individuals are able to form friendships, sometimes for the first time. The physical outdoor work leads to improved physical and mental health and our students have reported improved fitness, appetite and sleep.

## ACHIEVEMENT AND PERFORMANCE

### Why Scrubditch Care Farm is needed

In May 2019 records showed there are more than 3000 adults with Learning Disabilities in Gloucestershire, and there are no other providers of our type of service that offer the opportunity to work outside with animals and plants in a safe and supported environment.

Young adults with Learning Disabilities face challenges unlike other young people and are often excluded from opportunities available to others including education and employment. They can face discrimination from organisations that do not provide for their needs or impairments. There are extremely limited training and work opportunities available in our area for individuals with learning disabilities. Spending time at Scrubditch Care Farm, provides students with skills and knowledge that can enhance and enrich their everyday life and future working or volunteering opportunities.

People with Learning Disabilities have a high incidence of physical and mental health issues that can be improved by a regular work routine, like the one we offer. The focus of our work is to provide a safe environment for vulnerable people to increase their confidence, physical and mental wellbeing and make new friends.

In 2018 we took part in a three-year project with Dementia Adventure. The sessions have proved so popular that we run them on a regular weekly basis.

During the summer holidays (and half terms) we run sessions for any school age children; activities based around learning about farming, nature and the countryside

### Achievements and Performance of the Charity

We re-opened in March 2021 post lockdown. Most of our students returned and were so happy to be back working on the farm again. We noticed a rise in enquiries post lockdown with people particularly interested due to most of our work being based outside. From May 2021 we started using our cooking facilities in the Ark. We had two students with staff and carers; ensuring plenty of space to cook and prepare food. Without doubt all the students that take part in the cooking thoroughly enjoy this activity. Often students who are particularly fussy eaters in their home environment, will try the food they have prepared and enjoy it.

Wherever possible we use produce grown from seed by students to cook with. Rather than preparing Veg boxes, this year we have made a small 'pop up shop' at the entrance, where we put out any produce that is ready to sell - using an honesty box. This provides a great activity for the students, picking, weighing, sorting and pricing. We sold £2538 of produce during the year to end of March 2022.

### Student sessions

We had 14 students when we re-opened in March, increasing to 27 from September 2021. We are receiving regular enquiries and are incredibly pleased with the response after initial visits.

### School visits

Paternoster attended during the winter term with a group of 8 pupils and gave excellent feedback on the benefits to the children.

We also ran a special (term time) weekly session for 3 high-need children from local mainstream primary schools every Tuesday afternoon as part of their curriculum.

### Dementia / Alzheimer's sessions

We have a regular group of between 12 to 16 people living with dementia, including their carers; plus visitors (family members). The Tuesday group has been running every week since lockdown ended and we continue to get new people signposted to us on a regular basis, usually by the local Alzheimer's Society Dementia Advisor and the Cotswold Frailty Service (based in GP surgeries, maintaining contact with those less able to get out and about). Once a month we link with 'Mindsong' who sing with the dementia group - this is a really popular session.

The original three-year project that SCF was selected to be a part of with Dementia Adventure has now ended, however as our sessions are so popular, they are clearly something we will continue. Dementia Adventure have said they are happy to be linked to our sessions on our flyers and other advertising as they consider our service is incredibly positive. SCF has featured in two webinars; one was hosted by Dementia Adventure talking about the three-year project, featuring SCF as an example of creating a successful provision for people living with dementia. The other was run by Growing Care Farming and, featured SCF to demonstrate to other Care Farmers the possibility of creating a provision for people living with dementia.

SCF has featured in a case study put together by Dementia Adventure and Growing Care Farming - this is for other Care Farmers to read about our experiences and to learn from.

SCF were contacted by Social Farms and Gardens (formerly Care Farm UK) to ask if we would take part in filming of our dementia group during June/July 2021. This link takes you to a film that we feature in
https://www.farmgarden.org.uk/knowledge-base/article/care-farming-dementia-and-older-people

**Staffing**
We have 5 part-time members of staff, working approximately 14 hours per week each split over the four days.

**Volunteers**
We had 11 regular volunteers in March: increasing to 16 from September 2021.
We have had several volunteer groups helping from St James's Wealth Management, during the year. They are a great support as they manage a lot of the heavier, more difficult jobs on the farm that we would struggle to do with students. The feedback from them is always positive, and we have more booked in for 2022. The Men's shed (part of the Churn Project) volunteered in December, working in the woodland with a rural skills tutor.

**Livestock**
Our flock of Wiltshire Horn Sheep continue to thrive; we had 37 lambs in April, and we sold 11 lambs to a local butcher during the autumn. Mabel, one of our breeding sows, had a litter of piglets in May 2021. All of them were sold once they were weaned. We have a large assortment of hens, bantams and ducks, which provide us with eggs for the cookery sessions, and to sell locally.

**Renting out the facilities**
We rented out the Ark and barn for a willow weaving workshop in the Autumn and are planning on more workshops this year.

**Feedback from attendees in 2021/22**
All returning students (or carers responding on their behalf) told us that not being able to attend SCF during lockdown had adversely affected them, and that their mental health had improved, for many considerably once we reopened. 89% said their mood always improved after their time at SCF. All said that physical activity was important; they felt tired (in a good way) afterwards; felt more independent; learnt new skills and 72% felt that the opportunity for social interaction was important.

"Once Scrubditch did reopen, the effect was transformative: we saw a spark come back very quickly. She is much more relaxed now. The additional health and safety measures that Scrubditch put in place in order to comply with the requirements for reopening are rigorous and reassuring: we have no qualms about C attending, despite her vulnerability. And I cannot overemphasise the fact that Scrubditch does not just help C, it helps us as carers so much too. It gives us a few precious hours of respite from following the rigid daily pattern of meeting C's needs relating to her autism and helps us continue to cope with nights of disturbed sleep."
(Parents)

**Dementia Group**
Carers Comments about their partners:
"M becomes more generally alert and interested in everything!! He has improved mood and physical tiredness from the gentle exercise and fresh air. He is more confident as he feels he can chat to people and help others less able than himself. Interaction with the animals improves his mood considerably. We very much enjoy coming; the support we receive is wonderful. My husband feels happy to talk to anyone and feels at ease despite his communication problems. Our weekly visits are an invaluable link to a normal life, just to have a conversation with staff and carers about life, not just caring, when you are caring for another that cannot converse with you. Many thanks for all that and your staff do for us, including the delicious cakes!"

**Training**
We ran another 'Safeguarding Vulnerable Adults' course at SCF in November (the third time using the same trainer) - volunteers who were unable to attend last time and a new volunteer were able to attend. In addition, we were able to open up spaces to participants from St James' City Farm and The Men's Shed, Cirencester. The trainer used GCC funding (as she has done previously) so there was no cost to SCF or any of the participants. Gerry also organised a Makaton signing course in September 2021 for volunteers and staff to learn Stage 1 Makaton signing. This is aimed at helping with some of our new students / those with limited verbal communication.

**Student records / achievements**
The aims and objectives are discussed at the preliminary meeting with students and their carers when they apply to attend the Care Farm. They / their carers, fill out a 'personal details form' and sign a contract and photo/media consent form.
Students receive written and photographic records of their work in their own personal folder at the end of each term. In addition, modules of work are organised to suit the capabilities of each student so that they are faced with smaller tasks that are more achievable. Certificates are given at the end of each year to celebrate these achievements.
A voluntary review is held in the Summer Term, with each student and their carer/ parent to look at their progress and consider their needs. In addition, feedback forms are sent out regularly.

## ACHIEVEMENT AND PERFORMANCE

### Fundraising activities

We held our annual plant sale in May, raising over £700.

We held another Christmas Fair in December, which was incredibly well attended and raised over £2,000.00.

### Internal and external factors

In May 2021 we sent out flyers to local Care Homes, Schools and Colleges, explaining about our student placements together with the training and activities provided. We had open days for prospective students in October 2021 and March 2022.
We started a regular monthly community coffee morning in February - this is a chance for local people to enjoy the surroundings and see what we do and spread the word.

## FINANCIAL REVIEW

### Financial position

### Transactions and Financial position

The financial statements are set out on pages 8 to 17. The financial statements have been prepared implementing the 2005 Revision of the Statement of Recommended Practice for Accounting and Reporting by Charities issued by the Charity Commission for England and Wales (revised in June 2008) and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015). As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory.

The charity continues to grow its financial independence and is almost at the stage of being able to fund its core costs from self-generated revenue. However, it still does rely on charitable donations to provide security and to fund its plans for growth.

### Unrestricted and Restricted Grants

We received restricted grants from the Barnwood Trust (£1888), and Gloucestershire County Council (£2000) in respect of our Dementia project; all have been spent. We also received grants from Rank Foundation (£20,000) and Rausing Trust (£15,000) towards core costs for the Charity. A restricted donation of £1000 was received from the Coln St Aldwyn's Children's Group towards children's holiday activities - a result of a volunteer running 3 marathons in 24 hours. We received £8372 from Cotswold District Council to assist with the financial restrictions placed on us by the pandemic.

### Community and Event fundraising

In the year 2021/22, unrestricted donations amounted to £5608. Fundraising activities such as the Christmas Fair raised £2194 and coffee mornings, plant sales and other fundraising activities raised £1191.

### Specific changes in Fixed Assets

No significant changes.

### Share Capital

The company is limited by guarantee and therefore has no share capital.

### Principal funding sources

The principle funding sources for the charity this year were from donations, grants, fees from students and farm produce sales.

### Reserves policy

The Management Committee has conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces.

The Management Committee has examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be in the region of £65,000 for 9 months. This is based on a budgeted expenditure for 2022/23 of £85,000. The reserves are needed to meet the working capital requirements of the charity and the Management Committee are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding.

The present level of total unrestricted funds available to the charity are £74,800, which meets our reserves target. Our strategy going forward is to continue to maintain reserves through planned operating surpluses to ensure as far as possible that the future of the charity is secure.

## FUTURE PLANS

We are continuing to build up beneficiaries and are aiming to support 40 plus students per week from September 2022.

In September 2021 we started fundraising for the first phase in landscaping the area in front of the Ark (our main building). We have been gifted a wonderful design by the renowned garden designer, Chris Beardshaw. The design encompasses a large wildlife pond, a perimeter access track, and a large orchard with local varieties of fruit, where the poultry can roam freely. Phase One work is planned for the summer of 2022. Future plans are for more raised beds, a sensory garden and lots of specialist planting to provide areas to sit, pick soft fruit, flowers to enhance wildlife and a coppice area comprising all sorts of different nut trees to harvest and to use for rural skills, alongside edible and aromatic flowers for culinary and craft use.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

### Charity constitution

The organisation is a charitable company limited by guarantee, incorporated on 12 February 2013 and registered as a charity on 19 August 2013. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Scrubditch Care Farm has a Management Committee of five members who meet quarterly and are responsible for the strategic direction and policy of the charity. At present the Committee members come from a variety of professional backgrounds relevant to the work of the charity. The day to day responsibility for the provision of the services rests with the CEO and Care Farm Manager.

### Recruitment and appointment of new trustees

Two of our original Trustees retired at the AGM in November 2021. We are actively seeking two more to replace them.

Three of the directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee.
Under the requirements of the Memorandum and Articles of Association the members of the Management Committee are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting. All members of the Management Committee give their time voluntarily and receive no benefits from the charity. The Management Committee represents a broad skill mix of business, education and agriculture support experience.

### Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure that appropriate controls are in place to provide reasonable assurance against fraud and error.

## REFERENCE AND ADMINISTRATIVE DETAILS

**Registered Company number**
08399833 (England and Wales)

**Registered Charity number**
1153460

**Registered office**
The Granary
Scrubditch Farm
North Cerney
Cirencester
Gloucestershire
GL7 7DZ

**Scrubditch Care Farm**

**Report of the Trustees**
**for the Year Ended 31st March 2022**

**Trustees**
Mrs E F Costley-White
Mrs S D Gilling
W D Peck (resigned 30/11/2021)
D R White (resigned 30/11/2021)
T Charnley
N Angus

**Company Secretary**
Mrs E F Costley-White

**Independent Examiner**
JD Frost Accountants
Chartered Accountants
7 Links View
Cirencester
Gloucestershire
GL7 2NF

Approved by order of the board of trustees on 26/10/2022 and signed on its behalf by:

Emma Costley-White
.....
Mrs E F Costley-White - Trustee

**Independent Examiner's Report to the Trustees of**
**Scrubditch Care Farm**

**Independent examiner's report to the trustees of Scrubditch Care Farm ('the Company')**
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2022.

**Responsibilities and basis of report**
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**
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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts 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.

Jenny Frost

Mrs J D Frost
ICAEW
JD Frost Accountants
Chartered Accountants
7 Links View
Cirencester
Gloucestershire
GL7 2NF

Date: 26 October 2022

**Scrubditch Care Farm**

**Statement of Financial Activities**
**for the Year Ended 31st March 2022**

| | Notes | Unrestricted funds £ | Restricted fund £ | 2022 Total funds £ | 2021 Total funds £ |
|---|---|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM** | | | | | |
| Donations and legacies | | 41,339 | 1,000 | 42,339 | 78,184 |
| **Charitable activities** | | | | | |
| Charitable activities | | 40,455 | 3,888 | 44,343 | 20,938 |
| Other trading activities | 2 | 3,781 | - | 3,781 | 2,830 |
| Investment income | 3 | 131 | - | 131 | 109 |
| Other income | | 8,372 | - | 8,372 | 15,902 |
| **Total** | | 94,078 | 4,888 | 98,966 | 117,963 |
| **EXPENDITURE ON** | | | | | |
| Raising funds | 4 | - | - | - | 1,163 |
| **Charitable activities** | | | | | |
| Charitable activities | | 57,676 | 10,188 | 67,864 | 35,594 |
| Other | | 28,948 | - | 28,948 | 39,076 |
| **Total** | | 86,624 | 10,188 | 96,812 | 75,833 |
| **NET INCOME/(EXPENDITURE)** | | 7,454 | (5,300) | 2,154 | 42,130 |
| **Transfers between funds** | 14 | (5,300) | 5,300 | - | - |
| **Net movement in funds** | | 2,154 | - | 2,154 | 42,130 |
| **RECONCILIATION OF FUNDS** | | | | | |
| **Total funds brought forward** | | 295,967 | - | 295,967 | 253,837 |
| **TOTAL FUNDS CARRIED FORWARD** | | 298,121 | - | 298,121 | 295,967 |

The notes form part of these financial statements

**Scrubditch Care Farm**

**Balance Sheet**
**31st March 2022**

| | Notes | Unrestricted funds £ | Restricted fund £ | 2022 Total funds £ | 2021 Total funds £ |
|---|---|---|---|---|---|
| **FIXED ASSETS** | | | | | |
| Tangible assets | 9 | 227,123 | - | 227,123 | 229,771 |
| **CURRENT ASSETS** | | | | | |
| Stocks | 10 | 5,785 | - | 5,785 | 4,665 |
| Debtors | 11 | 1,390 | - | 1,390 | 440 |
| Cash at bank and in hand | | 74,797 | - | 74,797 | 75,360 |
| | | 81,972 | - | 81,972 | 80,465 |
| **CREDITORS** | | | | | |
| Amounts falling due within one year | 12 | (455) | - | (455) | (2,550) |
| **NET CURRENT ASSETS** | | 81,517 | - | 81,517 | 77,915 |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | 308,640 | - | 308,640 | 307,686 |
| **CREDITORS** | | | | | |
| Amounts falling due after more than one year | 13 | (10,519) | - | (10,519) | (11,719) |
| **NET ASSETS** | | 298,121 | - | 298,121 | 295,967 |
| **FUNDS** | 14 | | | | |
| Unrestricted funds | | | | 298,121 | 295,967 |
| **TOTAL FUNDS** | | | | 298,121 | 295,967 |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**Balance Sheet - continued**
**31st March 2022**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 26/10/2022 and were signed on its behalf by:



S D Gilling - Trustee

**Notes to the Financial Statements**
**for the Year Ended 31st March 2022**

## 1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**
The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

| | |
|---|---|
| Short leasehold | - 4% on cost |
| Plant and machinery | - 15% on cost |
| Fixtures and fittings | - 15% on cost |
| Motor vehicles | - 25% on cost |
| Computer equipment | - 33% on cost |

**Stocks**
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**
The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

## 2. OTHER TRADING ACTIVITIES

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Fundraising events | 3,386 | 2,830 |
| Shop income | 395 | - |
| | 3,781 | 2,830 |

## 3. INVESTMENT INCOME

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Deposit account interest | 131 | 109 |

## 4. RAISING FUNDS

**Raising donations and legacies**

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Support costs | - | 1,163 |

## 5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Depreciation - owned assets | 12,958 | 20,706 |
| Other operating leases | 1,307 | 508 |

## 6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2022 nor for the year ended 31st March 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2022 nor for the year ended 31st March 2021.

## 7. STAFF COSTS

The average monthly number of employees during the year was as follows:

| | 2022 | 2021 |
|---|---|---|
| Charitable activities | 5 | 4 |

No employees received emoluments in excess of £60,000.

## 8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted funds £ | Restricted fund £ | Total funds £ |
|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM** | | | |
| Donations and legacies | 63,340 | 14,844 | 78,184 |
| **Charitable activities** | | | |
| Charitable activities | 15,911 | 5,027 | 20,938 |
| Other trading activities | 2,830 | - | 2,830 |
| Investment income | 109 | - | 109 |
| Other income | 15,902 | - | 15,902 |
| **Total** | 98,092 | 19,871 | 117,963 |
| **EXPENDITURE ON** | | | |
| Raising funds | 1,163 | - | 1,163 |
| **Charitable activities** | | | |
| Charitable activities | 28,748 | 6,846 | 35,594 |
| Other | 39,076 | - | 39,076 |
| **Total** | 68,987 | 6,846 | 75,833 |
| **NET INCOME** | 29,105 | 13,025 | 42,130 |
| **Transfers between funds** | 23,285 | (23,285) | - |
| **Net movement in funds** | 52,390 | (10,260) | 42,130 |
| **RECONCILIATION OF FUNDS** | | | |
| **Total funds brought forward** | 243,577 | 10,260 | 253,837 |
| **TOTAL FUNDS CARRIED FORWARD** | 295,967 | - | 295,967 |

## 9. TANGIBLE FIXED ASSETS

| | Short leasehold £ | Plant and machinery £ | Fixtures and fittings £ |
|---|---|---|---|
| **COST** | | | |
| At 1st April 2021 | 241,465 | 10,081 | 3,009 |
| Additions | 6,000 | - | - |
| Reclassification | (250) | - | - |
| At 31st March 2022 | 247,215 | 10,081 | 3,009 |
| **DEPRECIATION** | | | |
| At 1st April 2021 | 17,488 | 9,858 | 903 |
| Charge for year | 9,889 | 223 | 451 |
| At 31st March 2022 | 27,377 | 10,081 | 1,354 |
| **NET BOOK VALUE** | | | |
| At 31st March 2022 | 219,838 | - | 1,655 |
| At 31st March 2021 | 223,977 | 223 | 2,106 |

| | Motor vehicles £ | Computer equipment £ | Totals £ |
|---|---|---|---|
| **COST** | | | |
| At 1st April 2021 | 4,300 | 599 | 259,454 |
| Additions | 4,560 | - | 10,560 |
| Reclassification | - | - | (250) |
| At 31st March 2022 | 8,860 | 599 | 269,764 |
| **DEPRECIATION** | | | |
| At 1st April 2021 | 1,075 | 359 | 29,683 |
| Charge for year | 2,215 | 180 | 12,958 |
| At 31st March 2022 | 3,290 | 539 | 42,641 |
| **NET BOOK VALUE** | | | |
| At 31st March 2022 | 5,570 | 60 | 227,123 |
| At 31st March 2021 | 3,225 | 240 | 229,771 |

## 10. STOCKS

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Stocks | 5,785 | 4,665 |

## 11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Trade debtors | 1,190 | 440 |
| Accruals | 200 | - |
| | 1,390 | 440 |

## 12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Trade creditors | 188 | 635 |
| Social security and other taxes | (533) | - |
| Other creditors | - | 250 |
| Accruals and deferred income | - | 865 |
| Accrued expenses | 800 | 800 |
| | 455 | 2,550 |

## 13. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Other creditors | 10,519 | 11,719 |

## 14. MOVEMENT IN FUNDS

| | At 1/4/21 | Net movement in funds | Transfers between funds | At 31/3/22 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| **Unrestricted funds** | | | | |
| General fund | 295,967 | 7,454 | (5,300) | 298,121 |
| **Restricted funds** | | | | |
| Restricted | - | (5,300) | 5,300 | - |
| **TOTAL FUNDS** | 295,967 | 2,154 | - | 298,121 |

## 14. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 94,078 | (86,624) | 7,454 |
| **Restricted funds** | | | |
| Restricted | 4,888 | (10,188) | (5,300) |
| **TOTAL FUNDS** | 98,966 | (96,812) | 2,154 |

**Comparatives for movement in funds**

| | At 1/4/20 £ | Net movement in funds £ | Transfers between funds £ | At 31/3/21 £ |
|---|---|---|---|---|
| **Unrestricted funds** | | | | |
| General fund | 238,377 | 29,105 | 28,485 | 295,967 |
| Designated | 5,200 | - | (5,200) | - |
| | 243,577 | 29,105 | 23,285 | 295,967 |
| **Restricted funds** | | | | |
| Restricted | 10,260 | 13,025 | (23,285) | - |
| **TOTAL FUNDS** | 253,837 | 42,130 | - | 295,967 |

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 98,092 | (68,987) | 29,105 |
| **Restricted funds** | | | |
| Restricted | 19,871 | (6,846) | 13,025 |
| **TOTAL FUNDS** | 117,963 | (75,833) | 42,130 |

## 14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1/4/20 £ | Net movement in funds £ | Transfers between funds £ | At 31/3/22 £ |
|---|---|---|---|---|
| **Unrestricted funds** | | | | |
| General fund | 238,377 | 36,559 | 23,185 | 298,121 |
| Designated | 5,200 | - | (5,200) | - |
| | 243,577 | 36,559 | 17,985 | 298,121 |
| **Restricted funds** | | | | |
| Restricted | 10,260 | 7,725 | (17,985) | - |
| **TOTAL FUNDS** | 253,837 | 44,284 | - | 298,121 |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 192,170 | (155,611) | 36,559 |
| **Restricted funds** | | | |
| Restricted | 24,759 | (17,034) | 7,725 |
| **TOTAL FUNDS** | 216,929 | (172,645) | 44,284 |

## 15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2022.

**Scrubditch Care Farm**

**Detailed Statement of Financial Activities**
**for the Year Ended 31st March 2022**

| | 2022 £ | 2021 £ |
|---|---|---|
| **INCOME AND ENDOWMENTS** | | |
| **Donations and legacies** | | |
| Donations | 41,920 | 63,339 |
| Donations restricted | - | 14,845 |
| Other income | 419 | - |
| | 42,339 | 78,184 |
| **Other trading activities** | | |
| Fundraising events | 3,386 | 2,830 |
| Shop income | 395 | - |
| | 3,781 | 2,830 |
| **Investment income** | | |
| Deposit account interest | 131 | 109 |
| **Charitable activities** | | |
| Produce sales | 5,262 | 5,966 |
| Student fees | 35,193 | 9,945 |
| Grants | 3,888 | 5,027 |
| | 44,343 | 20,938 |
| **Other income** | | |
| Government grants | 8,372 | 15,902 |
| **Total incoming resources** | 98,966 | 117,963 |
| **EXPENDITURE** | | |
| **Charitable activities** | | |
| Wages | 40,371 | 23,191 |
| National insurance | - | 63 |
| Pensions | 764 | 446 |
| Other operating leases | 1,307 | 508 |
| Rates and water | 1,217 | 1,051 |
| Insurance | 3,191 | 2,647 |
| Light and heat | 1,690 | 1,554 |
| Telephone | 573 | 262 |
| Postage and stationery | 858 | 284 |
| Sundries | 2,807 | 1,447 |
| Repairs and renewals | 4,767 | 722 |
| Motor expenses | 3,540 | 2,332 |
| Software and computer costs | 834 | 1,087 |
| | 61,919 | 35,594 |
| **Other** | | |
| Small farm equipment | 198 | 222 |
| Carried forward | 198 | 222 |

## Detailed Statement of Financial Activities for the Year Ended 31st March 2022

| | 2022 £ | 2021 £ |
|---|---|---|
| **Other** | | |
| Brought forward | 198 | 222 |
| Livestock feed and purchases | 9,050 | 6,586 |
| Plants and associated costs | - | 323 |
| Contracting | 6,742 | 5,200 |
| Short leasehold | 9,889 | 17,488 |
| Plant and machinery | 223 | 1,512 |
| Fixtures and fittings | 451 | 451 |
| Motor vehicles | 2,215 | 1,075 |
| Computer equipment | 180 | 180 |
| | 28,948 | 33,037 |
| **Support costs** | | |
| **Management** | | |
| Fundraising costs | 321 | 1,163 |
| Entertaining and refreshments | 652 | 629 |
| Advertising | 80 | - |
| Training and welfare | 525 | - |
| Subscriptions | 192 | 100 |
| | 1,770 | 1,892 |
| **Finance** | | |
| Bank charges | 10 | 19 |
| **Governance costs** | | |
| Accountancy | 800 | 2,360 |
| Bookkeeping | 3,339 | 2,931 |
| Legal fees | 26 | - |
| | 4,165 | 5,291 |
| Total resources expended | 96,812 | 75,833 |
| **Net income** | 2,154 | 42,130 |

**SCRUBDITCH CARE FARM**

England & Wales - Charity number 1153460

# Accounts

**REGISTERED COMPANY NUMBER: 08399833 (England and Wales)**
**REGISTERED CHARITY NUMBER: 1153460**

# Report of the Trustees and

# Unaudited Financial Statements for the Year Ended 31st March 2021

# for

# Scrubditch Care Farm

JD Frost Accountants
Chartered Accountants
7 Links View
Cirencester
Gloucestershire
GL7 2NF

**Scrubditch Care Farm**

**Contents of the Financial Statements**
**for the Year Ended 31st March 2021**


| | Page |
|---|---|
| **Report of the Trustees** | 1 to 6 |
| **Independent Examiner's Report** | 7 |
| **Statement of Financial Activities** | 8 |
| **Balance Sheet** | 9 to 10 |
| **Notes to the Financial Statements** | 11 to 17 |
| **Detailed Statement of Financial Activities** | 18 to 19 |

**Scrubditch Care Farm**

**Report of the Trustees**
**for the Year Ended 31st March 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2021. The trustees have adopted the provisions of 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).

## OBJECTIVES AND ACTIVITIES

### Objectives and aims

### Introduction

Scrubditch Care Farm was established as a not-for-profit organisation and was incorporated on 1 April 2013, limited by guarantee, and its charitable status of the company was registered with the Charity Commission on 19 August 2013. Upon incorporation, a loan from Mr and Mrs Costley-White was transferred as detailed in the Notes to the Accounts.

The Board of Trustees are satisfied with the performance of the charity during the period and the financial position as at 31 March 2021. They consider that the charity is in a strong position to continue its activities during the coming year and that the charity's assets are adequate to fulfil its obligations.

Our charity's objectives are set out in the objects contained in the company's memorandum of association and these are to:
- Advance the education of adults and young people with learning difficulties, challenging behaviours or mental health problems through the provision of training and experience in agriculture, horticulture and other related skills
- Develop the capacity and skills of the beneficiaries in such a way that they are better able to identify and help meet their needs and to participate more fully in society.

### Public benefit that is provided by the charity and summary of the main activities of the charity in relation to its objects

The aims of the charity are to provide therapeutic farm-based activities for adults and young people with learning disabilities, challenging behaviour, or mental health problems. Students partake in a variety of activities including working with animals, growing vegetables, fruit and flowers, cooking and learning basic woodworking skills.

### Ensuring our work delivers our aims

We review our aims, objectives and activities regularly. The review looks at what we have achieved and the outcomes of our work in the previous 12 months and looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. This also helps us ensure our aims, objectives and activities remain focussed on our stated purposes.
We have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

### The Focus of our Work

Scrubditch Care Farm is a registered charity (no.1153460) supporting adults and young people with a wide range of learning difficulties and mental health problems in Gloucestershire. We help vulnerable people to develop new skills; which in turn promotes self-confidence and greater independence. We provide meaningful tasks for individuals with learning disabilities, leading to improved physical and mental health, increased self-esteem, reduced dependence on social care and further integration into the local community.

Our students have a wide range of disabilities including Autism and Asperger's and often a high level of need. Their difficulties include memory loss, selective mutism and a high incidence of mental health issues which often result in a lack of confidence and low self-esteem. When they first arrive at the Care Farm, many of our students find even basic communication and eye contact very challenging. It is therefore essential that we offer a safe and unthreatening environment in which very vulnerable individuals are able to form friendships, sometimes for the first time. The physical outdoor work leads to improved physical and mental health and our students have reported improved fitness, appetite and sleep.

**Scrubditch Care Farm**

**Report of the Trustees**
**for the Year Ended 31st March 2021**

## ACHIEVEMENT AND PERFORMANCE

### Why Scrubditch Care Farm is Needed

There are over 2000 adults with learning disabilities in our area and there are no other providers of our type of service that offer the opportunity to work outside with animals and plants in a safe and supported environment.
Young adults with learning disabilities face challenges unlike other young people and are often excluded from opportunities available to others, including education and employment. They can face discrimination from organisations which do not provide for their needs or impairments. There are very limited training and work opportunities available in our area for individuals with learning disabilities. Spending time at Scrubditch Care Farm provides students with skills and knowledge which can enhance and enrich their everyday life and future working or volunteering opportunities.

These individuals can have a high incidence of physical and mental health issues which can be improved by a regular work routine, such as the one we offer. The focus of our work is to provide a safe environment for vulnerable people to increase their confidence, physical and mental wellbeing and make new friends.

### Achievements and Performance of the Charity

2020 has been extremely challenging. We were shut down from the second week of March until 30 June. Staff were furloughed where possible, but we kept one on with pared down hours (two mornings a week with the help of a local volunteer). In July we re-opened for mornings only - with a handful of students and a couple of volunteers. From September we managed to open again full time, up to mid-October, then again from November for four weeks. As you can imagine this was very unsettling for our students, and some of them were too vulnerable to attend at all. We did manage to start the dementia days from July onwards; being only a small group; as they were living in bubbles anyway. We were able to secure COVID support grants from Hans Rausing Trust and Cotswold District Council to help towards costs while we had no income from student fees. Our manager kept in regular contact with the students via email, sending photographs of lambing, piglets etc and any other updates.

At no time were we able to use our wonderful new building, as all our provision was based in the open-ended barn, with plastic seating and tables to facilitate clean downs. We sent out covid risk assessments to each service user and kept up to date with government guidelines.

### Student Uptake 2020

We had 14 students when we re-opened in March (17 from May 2021)

We had no visits from either local schools due to lock down restrictions during this financial period.

Children's holiday activities - we haven't been able to host any children's activities. (We have planned activities for August 2021.)

### Dementia Feel Good Farming Days

We managed to restart the Feel Good farming days again on 23 June and kept running them until 22 December 2020. We re-started them again on 9 March 2021. We have a regular group of between 12 to 16 including their carers; plus visitors (family members). We continue to get referrals and the group is steadily increasing.

### Staffing

We furloughed some staff during the first pandemic, bringing back the Care Farm Supervisor two mornings a week. The Manager was coincidentally on maternity leave for a year from March 2020. During this time, the Founder worked every day to cover lambing and all the other day to day running of the Care Farm animals/horticulture. In July we had two members of staff on furlough; the other two members of staff worked mornings only. From September, staffing was back to normal. We employed an administrator in December 2020 who works on average three hours per week.

### Volunteers

We had nine regular volunteers during the year to March 2021, including two who were signposted to us via 'social prescribing'. (We have recruited four more volunteers since April 2021.)

**Feedback from Attendees in 2020/21**
**From parents of two students:**
'I am writing because Neil and I want to thank you and all the Scrubditch team so much for everything you have done to support all the students, including our daughter, during what has been such a strange and stressful period owing to the Covid pandemic. The effect on C of having to stay at home every day was very noticeable and upsetting. We had lots of tears and a significant increase in ritualistic and obsessive behaviours. Of course, she does not understand anything about the threat from Covid, and so she could not understand either why she could no longer attend Scrubditch Care Farm: we just had to keep telling her that it was 'closed for a holiday.

Once Scrubditch did reopen, the effect was transformative: we saw a spark come back very quickly. She is much more relaxed now.

The additional health and safety measures that Scrubditch put in place in order to comply with the requirements for reopening are rigorous and reassuring: we have no qualms about C attending, despite her vulnerability.

And I cannot over-emphasise the fact that Scrubditch doesn't just help C, it helps us as carers so much too. It gives us a few precious hours of respite from following the rigid daily pattern of meeting C's needs relating to her autism and helps us continue to cope with nights of disturbed sleep.
There should be a Care Farm like Scrubditch in every county.'
Neil & Christine
Tetbury

'P really enjoys his days at Scrubditch, he looks forward to his farm day and feels a very welcome farm worker. Life for P is physically challenging but, with help from supportive staff, it allows him to join in with the team. The real life tasks he performs give P meaning and sense of purpose.

He loves to talk about what he has achieved during his day. He shares his news from Scrubditch with family and friends and with his music therapist - these events often end up in a song! The staff at Scrubditch provide a very caring supportive person-centred approach which builds P's confidence, and the opportunity to socialise and share jokes with everyone. This has been a lifesaver for P during Pandemic lockdowns when so many other options were closed.'
Best wishes
Joanne and Mike

**Feedback from Feel Good Farming Sessions**
'The benefits that D experiences are the outside space and environment, coupled with the interaction with the animals and birds that you keep.

Last year particularly, when we visited shortly after the birth of both groups of piglets, D really lit up when holding and seeing the piglets week after week.

We are looking forward to the new piglet arrivals and the start of lambing.

The benefits for me as the carer are wider. Besides the animal husbandry and the beautiful location and setting; your staff, namely Janet and Jo, are so lovely and friendly to us all, we are always greeted with a smile. But what is important for me personally is the group meeting, with other carers.

I have found caring for my D a very isolating experience, impacting on my own mental wellbeing and I do not believe this is just because of the Covid lockdown. Compared to some carers I am only at the start of what may be a long road and the availability and accessibility of Scrubditch Farm in my local area is priceless, I have not found any other facilities similar.

Our weekly visits are an invaluable link to a normal life, just to have a conversation with staff and carers about life, not just caring, when you are caring for another that cannot converse with you.

Many thanks for all that and your staff do for us, including the delicious cakes!'

## ACHIEVEMENT AND PERFORMANCE

### Fundraising activities

We hosted two fundraising quizzes on Zoom in October and March, raising £380.60.

In December we managed to organise a Christmas Fair in the Ark. We had specific routes, and social distancing was observed everywhere. We raised £2162.

In the year 2019/20, these fundraising events raised £2830 (previous year £2307) and unrestricted donations amounted to £7580 (previous year £11073). There were additional restricted grants and donations this financial year of £15,521 (previous year £24,489). We also received restricted grants for core costs totalling £45,000, from Rank Foundation (£20,000), and Sobell Foundation (£25,000.00).

Covid Pandemic grants received from Cotswold District Council and HMRC to cover enforced closure and the job retention scheme equated to £15,902.

### Internal and external factors

### Raising the profile of the project

Due to the pandemic we were unable to attend any networking / profile raising events.

### Talks

Gerry, our manager, did manage to do two talks via 'zoom' last year.

### Training

We hosted our first 'in house' training session at the Care Farm - The Gloucestershire County Council approved Safeguarding Training with an independent trainer. We advertised it locally and had two attendees from a Charity based in Stroud (funded by GCC). In October, we also had a morning's volunteer training for all volunteers; around inductions, H & S and Enabling.

### Student Records/Achievements

The aims and objectives are discussed at the preliminary meeting with students and their carers when they apply to attend the Care Farm.

Students receive written and photographic records of their work in their own personal folder at the end of each term. In addition, modules of work are organised to suit the capabilities of each student so that they are faced with smaller tasks that are more achievable. Certificates are given at the end of each year to celebrate these achievements.

A voluntary review is held in the Summer Term, with each student and their carer/ parent to look at their progress and consider their needs. In addition, feedback forms are sent out regularly.

## FINANCIAL REVIEW

### Financial position

The charity continues to grow its financial independence and is almost at the stage of being able to fund its core costs from self-generated revenue. However, it still does rely on charitable donations to provide security and to fund its plans for growth.

Unrestricted and Restricted Grants

We have received restricted grants from Cotswold District Council (£992.25), Social Farms & Gardens (£300), Barnwood Trust (£760), and Gloucestershire County Council (£2975) all in respect of our Dementia project; all have been spent. We also received grants from Rank Foundation (£20,000), Rausing Trust (£10,494) and Sobell Foundation (£25,000) towards core costs of the Charity, £7900 of which will be carried forward to 2021/22.

Specific changes in Fixed Assets

A farm vehicle has been purchased for the farm at a cost of £4300

### Share Capital

The company is limited by guarantee and therefore has no share capital.

### Principal funding sources

The principle funding sources for the charity this year were from donations, grants, fees from students and farm produce sales.

## FINANCIAL REVIEW

### Reserves policy

The Management Committee has conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces.

The Management Committee has examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 3 and 6 months of the expenditure. Budgeted expenditure for 2021/22 is in the region of £85,000 and therefore the target is £21,250 to £42,500. The reserves are needed to meet the working capital requirements of the charity and the Management Committee are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding.

The present level of total funds available to the charity are £67,384 (£295,967 Net Assets less Fixed Assets £228,583) including restricted reserves of £0, therefore this level meets our target. The strategy is to continue to build reserves through planned operating surpluses to ensure as far as possible that the future of the charity is secure.

## FUTURE PLANS

At the time of the first lockdown, we had only just opened The Ark and completed our transformation project which has provided the Care Farm with a new location, with very much enhanced facilities. In 2020 we were implementing our three-year plan to triple the number of regular beneficiaries we support. This was effectively paused for 14 months and had a detrimental effect on our projected fee income.

The location has direct access from the road (the current site is by permission of the landowner). Therefore, it is easily accessible so can be rented out to local community organisations for workshops when not in use, providing useful rental income. The new location is also adjacent to woodland where we have fenced areas for our sows and provide new opportunities for rural activities, such as making charcoal, logging and other woodland skills.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

### Charity constitution

The organisation is a charitable company limited by guarantee, incorporated on 12 February 2013 and registered as a charity on 19 August 2013. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Scrubditch Care Farm has a Management Committee of five members who meet quarterly and are responsible for the strategic direction and policy of the charity. At present the Committee members come from a variety of professional backgrounds relevant to the work of the charity. The day to day responsibility for the provision of the services rests with the CEO and Care Farm Manager.

### Recruitment and appointment of new trustees

A new Trustee, Nick Angus joined SCF in July 2020. He sold his extremely successful business last year, and now concentrates on running Cerney Gardens (open to the public 7 days a week) and the renowned Cerney Goat's Cheese company. He is a huge asset to the charity with his business knowledge.
Three of the directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee.

Under the requirements of the Memorandum and Articles of Association the members of the Management Committee are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting. All members of the Management Committee give their time voluntarily and receive no benefits from the charity. The Management Committee represents a broad skill mix of business, education and agriculture support experience.

### Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure that appropriate controls are in place to provide reasonable assurance against fraud and error.

**Scrubditch Care Farm**

**Report of the Trustees**
**for the Year Ended 31st March 2021**

**REFERENCE AND ADMINISTRATIVE DETAILS**
**Registered Company number**
08399833 (England and Wales)

**Registered Charity number**
1153460

**Registered office**
The Granary
Scrubditch Farm
North Cerney
Cirencester
Gloucestershire
GL7 7DZ

**Trustees**
Mrs E F Costley-Whtie
Mrs S D Gilling
W D Peck
D R White
T Charnley
N Angus (appointed 12/7/2020)

**Company Secretary**

**Independent Examiner**
JD Frost Accountants
Chartered Accountants
7 Links View
Cirencester
Gloucestershire
GL7 2NF

Approved by order of the board of trustees on 22 November 21 and signed on its behalf by:

.....
Secretary

**Independent Examiner's Report to the Trustees of**
**Scrubditch Care Farm**

**Independent examiner's report to the trustees of Scrubditch Care Farm ('the Company')**
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2021.

**Responsibilities and basis of report**
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**
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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts 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.

Jenny Frost

Mrs J D Frost
ICAEW
JD Frost Accountants
Chartered Accountants
7 Links View
Cirencester
Gloucestershire
GL7 2NF

Date: 3 December 2021

**Scrubditch Care Farm**

**Statement of Financial Activities**
**for the Year Ended 31st March 2021**

| | Notes | Unrestricted funds £ | Restricted fund £ | 2021 Total funds £ | 2020 Total funds £ |
|---|---|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM** | | | | | |
| Donations and legacies | | 63,340 | 14,844 | 78,184 | 19,104 |
| **Charitable activities** | | | | | |
| Charitable activities | | 15,911 | 5,027 | 20,938 | 65,366 |
| Other trading activities | 2 | 2,830 | - | 2,830 | 2,307 |
| Investment income | 3 | 109 | - | 109 | 702 |
| Other income | | 15,902 | - | 15,902 | - |
| **Total** | | 98,092 | 19,871 | 117,963 | 87,479 |
| **EXPENDITURE ON** | | | | | |
| Raising funds | 4 | 1,163 | - | 1,163 | 1,749 |
| **Charitable activities** | | | | | |
| Charitable activities | | 28,748 | 6,846 | 35,594 | 37,183 |
| Other | | 39,076 | - | 39,076 | 9,722 |
| **Total** | | 68,987 | 6,846 | 75,833 | 48,654 |
| **NET INCOME** | | 29,105 | 13,025 | 42,130 | 38,825 |
| **Transfers between funds** | 14 | 23,285 | (23,285) | - | - |
| **Net movement in funds** | | 52,390 | (10,260) | 42,130 | 38,825 |
| **RECONCILIATION OF FUNDS** | | | | | |
| **Total funds brought forward** | | 243,577 | 10,260 | 253,837 | 215,012 |
| **TOTAL FUNDS CARRIED FORWARD** | | 295,967 | - | 295,967 | 253,837 |

The notes form part of these financial statements

**Scrubditch Care Farm**

**Balance Sheet**
**31st March 2021**

| | Notes | Unrestricted funds £ | Restricted fund £ | 2021 Total funds £ | 2020 Total funds £ |
|---|---|---|---|---|---|
| **FIXED ASSETS** | | | | | |
| Tangible assets | 9 | 229,771 | - | 229,771 | 215,290 |
| **CURRENT ASSETS** | | | | | |
| Stocks | 10 | 4,665 | - | 4,665 | 4,396 |
| Debtors | 11 | 440 | - | 440 | - |
| Cash at bank and in hand | | 75,360 | - | 75,360 | 52,024 |
| | | 80,465 | - | 80,465 | 56,420 |
| **CREDITORS** | | | | | |
| Amounts falling due within one year | 12 | (2,550) | - | (2,550) | (1,372) |
| **NET CURRENT ASSETS** | | 77,915 | - | 77,915 | 55,048 |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | 307,686 | - | 307,686 | 270,338 |
| **CREDITORS** | | | | | |
| Amounts falling due after more than one year | 13 | (11,719) | - | (11,719) | (16,501) |
| **NET ASSETS** | | 295,967 | - | 295,967 | 253,837 |
| **FUNDS** | 14 | | | | |
| Unrestricted funds | | | | 295,967 | 243,577 |
| Restricted funds | | | | - | 10,260 |
| **TOTAL FUNDS** | | | | 295,967 | 253,837 |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**Balance Sheet - continued**
**31st March 2021**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 21 November 21 and were signed on its behalf by:

Emma Costley-White

.....
E F Costley-Whtie - Trustee

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**
The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

| | |
|---|---|
| Short leasehold | - 4% on cost |
| Plant and machinery | - 15% on cost |
| Fixtures and fittings | - 15% on cost |
| Motor vehicles | - 25% on cost |
| Computer equipment | - 33% on cost |

**Stocks**
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**
The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

## 2. OTHER TRADING ACTIVITIES

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| Fundraising events | 2,830 | 2,307 |

## 3. INVESTMENT INCOME

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| Deposit account interest | 109 | 702 |

## 4. RAISING FUNDS

**Raising donations and legacies**

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| Support costs | 1,163 | - |

## 5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| Depreciation - owned assets | 20,706 | 2,143 |
| Other operating leases | 508 | 500 |

## 6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2021 nor for the year ended 31st March 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2021 nor for the year ended 31st March 2020.

## 7. STAFF COSTS

The average monthly number of employees during the year was as follows:

| | 2021 | 2020 |
|---|---|---|
| Charitable activities | 4 | 4 |

No employees received emoluments in excess of £60,000.

## 8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted funds £ | Restricted fund £ | Total funds £ |
|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM** | | | |
| Donations and legacies | 11,093 | 8,011 | 19,104 |
| **Charitable activities** | | | |
| Charitable activities | 40,366 | 25,000 | 65,366 |
| Other trading activities | 2,307 | - | 2,307 |
| Investment income | 702 | - | 702 |
| **Total** | 54,468 | 33,011 | 87,479 |
| **EXPENDITURE ON** | | | |
| Raising funds | 1,749 | - | 1,749 |
| **Charitable activities** | | | |
| Charitable activities | 37,183 | - | 37,183 |
| Other | 9,722 | - | 9,722 |
| **Total** | 48,654 | - | 48,654 |
| **NET INCOME** | 5,814 | 33,011 | 38,825 |
| **RECONCILIATION OF FUNDS** | | | |
| **Total funds brought forward** | 237,763 | (22,751) | 215,012 |
| **TOTAL FUNDS CARRIED FORWARD** | 243,577 | 10,260 | 253,837 |

## 9. TANGIBLE FIXED ASSETS

| | Freehold property £ | Short leasehold £ | Plant and machinery £ |
|---|---|---|---|
| **COST** | | | |
| At 1st April 2020 | 210,578 | - | 10,081 |
| Additions | - | 16,042 | - |
| Reclassification | (210,578) | 225,423 | - |
| At 31st March 2021 | - | 241,465 | 10,081 |
| **DEPRECIATION** | | | |
| At 1st April 2020 | - | - | 8,346 |
| Charge for year | - | 17,488 | 1,512 |
| At 31st March 2021 | - | 17,488 | 9,858 |
| **NET BOOK VALUE** | | | |
| At 31st March 2021 | - | 223,977 | 223 |
| At 31st March 2020 | 210,578 | - | 1,735 |

## 9. TANGIBLE FIXED ASSETS - continued

| | Fixtures and fittings £ | Motor vehicles £ | Computer equipment £ | Totals £ |
|---|---|---|---|---|
| **COST** | | | | |
| At 1st April 2020 | 3,009 | - | 599 | 224,267 |
| Additions | - | 4,300 | - | 20,342 |
| Reclassification | - | - | - | 14,845 |
| At 31st March 2021 | 3,009 | 4,300 | 599 | 259,454 |
| **DEPRECIATION** | | | | |
| At 1st April 2020 | 451 | - | 180 | 8,977 |
| Charge for year | 452 | 1,075 | 179 | 20,706 |
| At 31st March 2021 | 903 | 1,075 | 359 | 29,683 |
| **NET BOOK VALUE** | | | | |
| At 31st March 2021 | 2,106 | 3,225 | 240 | 229,771 |
| At 31st March 2020 | 2,558 | - | 419 | 215,290 |

## 10. STOCKS

| | 2021 £ | 2020 £ |
|---|---|---|
| Stocks | 4,665 | 4,396 |

## 11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2021 £ | 2020 £ |
|---|---|---|
| Trade debtors | 440 | - |

## 12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2021 £ | 2020 £ |
|---|---|---|
| Trade creditors | 635 | 1,058 |
| Social security and other taxes | - | 296 |
| Other creditors | 250 | 18 |
| Accruals and deferred income | 865 | - |
| Accrued expenses | 800 | - |
| | 2,550 | 1,372 |

## 13. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| Other creditors | 11,719 | 16,501 |

## 14. MOVEMENT IN FUNDS

| | At 1/4/20 | Net movement in funds | Transfers between funds | At 31/3/21 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| **Unrestricted funds** | | | | |
| General fund | 238,377 | 29,105 | 28,485 | 295,967 |
| Designated | 5,200 | - | (5,200) | - |
| | 243,577 | 29,105 | 23,285 | 295,967 |
| **Restricted funds** | | | | |
| Restricted | 10,260 | 13,025 | (23,285) | - |
| **TOTAL FUNDS** | 253,837 | 42,130 | - | 295,967 |

Net movement in funds, included in the above are as follows:

| | Incoming resources | Resources expended | Movement in funds |
|---|---|---|---|
| | £ | £ | £ |
| **Unrestricted funds** | | | |
| General fund | 98,092 | (68,987) | 29,105 |
| **Restricted funds** | | | |
| Restricted | 19,871 | (6,846) | 13,025 |
| **TOTAL FUNDS** | 117,963 | (75,833) | 42,130 |

**Comparatives for movement in funds**

| | At 1/4/19 | Net movement in funds | At 31/3/20 |
|---|---|---|---|
| | £ | £ | £ |
| **Unrestricted funds** | | | |
| General fund | 232,563 | 5,814 | 238,377 |
| Designated | 5,200 | - | 5,200 |
| | 237,763 | 5,814 | 243,577 |
| **Restricted funds** | | | |
| Restricted | (22,751) | 33,011 | 10,260 |
| **TOTAL FUNDS** | 215,012 | 38,825 | 253,837 |

## 14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 54,468 | (48,654) | 5,814 |
| **Restricted funds** | | | |
| Restricted | 33,011 | - | 33,011 |
| **TOTAL FUNDS** | 87,479 | (48,654) | 38,825 |

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1/4/19 £ | Net movement in funds £ | Transfers between funds £ | At 31/3/21 £ |
|---|---|---|---|---|
| **Unrestricted funds** | | | | |
| General fund | 232,563 | 34,919 | 28,485 | 295,967 |
| Designated | 5,200 | - | (5,200) | - |
| | 237,763 | 34,919 | 23,285 | 295,967 |
| **Restricted funds** | | | | |
| Restricted | (22,751) | 46,036 | (23,285) | - |
| **TOTAL FUNDS** | 215,012 | 80,955 | - | 295,967 |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 152,560 | (117,641) | 34,919 |
| **Restricted funds** | | | |
| Restricted | 52,882 | (6,846) | 46,036 |
| **TOTAL FUNDS** | 205,442 | (124,487) | 80,955 |

## 15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2021.

**Scrubditch Care Farm**

**Detailed Statement of Financial Activities**
**for the Year Ended 31st March 2021**

| | 2021 £ | 2020 £ |
|---|---|---|
| **INCOME AND ENDOWMENTS** | | |
| **Donations and legacies** | | |
| Donations | 63,339 | 11,094 |
| Donations restricted | 14,845 | 8,010 |
| | 78,184 | 19,104 |
| **Other trading activities** | | |
| Fundraising events | 2,830 | 2,307 |
| **Investment income** | | |
| Deposit account interest | 109 | 702 |
| **Charitable activities** | | |
| Produce sales | 5,966 | 2,780 |
| Student fees | 9,945 | 23,218 |
| Grants | 5,027 | 39,368 |
| | 20,938 | 65,366 |
| **Other income** | | |
| Government grants | 15,902 | - |
| **Total incoming resources** | 117,963 | 87,479 |
| **EXPENDITURE** | | |
| **Charitable activities** | | |
| Wages | 23,191 | 29,961 |
| National insurance | 63 | - |
| Pensions | 446 | 447 |
| Other operating leases | 508 | 500 |
| Rates and water | 1,051 | - |
| Insurance | 2,647 | 2,444 |
| Light and heat | 1,554 | 1,017 |
| Telephone | 262 | 182 |
| Postage and stationery | 284 | 484 |
| Sundries | 1,447 | 1,029 |
| Repairs and renewals | 722 | 767 |
| Motor expenses | 2,332 | 83 |
| Software and computer costs | 1,087 | 269 |
| | 35,594 | 37,183 |
| **Other** | | |
| Small farm equipment | 222 | - |
| Livestock feed and purchases | 6,586 | 5,267 |
| Plants and associated costs | 323 | 275 |
| Contracting | 5,200 | 6,565 |
| Carried forward | 12,331 | 12,107 |

**Scrubditch Care Farm**

**Detailed Statement of Financial Activities**
**for the Year Ended 31st March 2021**

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| **Other** | | |
| Brought forward | 12,331 | 12,107 |
| Freehold property | - | (8,511) |
| Short leasehold | 17,488 | - |
| Plant and machinery | 1,512 | 1,513 |
| Fixtures and fittings | 451 | 451 |
| Motor vehicles | 1,075 | - |
| Computer equipment | 180 | 180 |
| | 33,037 | 5,740 |
| **Support costs** | | |
| **Management** | | |
| Fundraising costs | 1,163 | 1,749 |
| Entertaining and refreshments | 629 | 1,064 |
| Training and welfare | - | 116 |
| Subscriptions | 100 | - |
| | 1,892 | 2,929 |
| **Finance** | | |
| Bank charges | 19 | - |
| **Governance costs** | | |
| Accountancy | 2,360 | 1,380 |
| Bookkeeping | 2,931 | 790 |
| Legal fees | - | 632 |
| | 5,291 | 2,802 |
| Total resources expended | 75,833 | 48,654 |
| **Net income** | 42,130 | 38,825 |