

Company registration number: CE002418

Charity registration number: 1159485

Mount Pleasant School Farm

Annual Report and Financial Statements

for the Year Ended 31 December 2025

Ballards LLP
Oakmoore Court
11C Kingswood Road
Hampton Lovett
Droitwich
Worcestershire
WR9 0QH

Mount Pleasant School Farm

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Mount Pleasant School Farm

Reference and Administrative Details

Trustees	Mrs C M Salmon
	Mrs C H Compton
	Mr C B Compton
	Mr B I Compton
	Mrs J E Cobain
	Mr F J Salmon
	Mrs M Cobain
Principal Office	Icknield Street Kings Norton Birmingham B38 0EH
Company Registration Number	CE002418
Charity Registration Number	1159485
Independent Examiner	Ballards LLP Oakmoore Court 11C Kingswood Road Hampton Lovett Droitwich Worcestershire WR9 0QH

Mount Pleasant School Farm

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2025.

Objectives and activities

Objects and aims

Mount Pleasant CIO was created to enable the school farm to run independently of the Worgan Trust. The Study Centre at Mount Pleasant Farm provides facilities for primary and infant school children from a wide area, but mostly from the Birmingham Education Authority, to visit a working farm with a range of livestock. Visits are arranged daily throughout the school year and are conducted by the Head of Centre.

Mount Pleasant School Farm

Trustees' Report

Significant activities

Up to the end of 2025 from July 2014 when Mount Pleasant School Farm became independent from Birmingham City Council's Outdoor Learning Service, approximately 21,775 children and young people have visited as part of an educational farm visit. Every visit is tailored to the specific requirements and age of pupils as indicated by their teacher. We have groups from the age of 3 (in Nursery schools), many primary age classes and a few from special schools or units of any age. These can include students beyond normal school age. The number of visits by children up to Year 2 (age 7) has risen to 65%. This may partly be because there is always only their group on the farm site at a time. So, we meet the highest level of safeguarding which is reassuring for school staff. At whatever age pupils have the experience of being on a working dairy farm as well as interacting with real farm animals – cows, sheep, pigs and free range chickens. They learn where their food comes from before it is packaged and appears on the supermarket shelf. Farm to fork remains a popular topic although with younger age groups, some schools have a specific 'animals and their young' focus. Nina Hatch remains as Centre Manager for the 37th year while Nicky Jennings undertakes most of the visit teaching. Nicky also sources pigs and sheep for us through her local farming community contacts.

We provide a detailed risk assessment online for all activities that pupils will either participate in or observe on the farm site. Some teachers also arrange a pre-visit to complete additional risk assessments if their school requires this. The cost of coach hire continues to be an issue for many schools. We have therefore noticed a significant increase in schools using their own minibus or borrowing from another school in their Academy group. Financial constraints of school as well as parental budgets mean that visit numbers have still not returned to pre-Covid levels even though we have not increased the cost of visits significantly. Our proximity to the motorway network around Birmingham means that schools in neighbouring local authorities - Solihull, Dudley Sandwell, Worcestershire and Warwickshire can access us in reasonable travelling time as well as our regular visitors from the Birmingham area. The local Wythall Young Farmers Club still hold some of their meetings in the classroom, and we support both their annual Ploughing Match Day and the Worcestershire YFC County Rally. LEAF Education staff also used our facilities for two days in early September for their annual staff training and meeting.

There are now 6 Lely robots for the children to watch at work. These give an insight into the most modern style of farming techniques. Since August 2025, the dairy cows can now choose when they wish to be milked by one of three robot milking machines. There is also the robot which pushes feed up so that it is always accessible to the cows, and two robots who clean the muck out of the main cow shed. Online short video clips can be shown in the classroom, particularly to older children, to further explain these processes. The size of the dairy herd has been reduced as the farm has been severely affected by positive tests, and therefore animal losses, for bovine tuberculosis. This does not however affect school visits, more the livelihood of the resident farmer and his family.

Our website www.mountpleasantschoolfarm.com remains an essential marketing tool. We are also working towards gaining Learning Outside the Classroom badging status as some Academy groups see this as a recommendation of centre excellence. We continue to be members of Farms for Schools and the School Farm Network and maintain our links with LEAF Education and NFU staff.

Public benefit

The activities of the CIO and its' benefit to the public are detailed above.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Mount Pleasant School Farm

Trustees' Report

Financial review

The trustees are monitoring the cashflows of the Charity and at the end of the year has £5,424 in cash available, which they expect to be sufficient to see the charity through the year.

The Trustees of the Worgan Trust approved a grant of £25,000 in the financial year but only £5,000 was actually drawn down. This grant will still be available to the school

Policy on reserves

The CIO is gradually building up reserves and actively looking for further funding.

Structure, governance and management

Nature of governing document

The charity has adopted the constitution of a Charitable Incorporated Organisation and was registered as such with the Charity Commission on 4 December 2014.

Recruitment and appointment of trustees

The recruitment and appointment of new trustees is at the discretion of the existing trustees.

Risk management

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

Regular meetings are held with the Head of Centre and the farmer during which risks to the CIO and its work are assessed and action taken where necessary. A full range of School Policies are held and reviewed annually.

28 Apr 2026

The annual report was approved by the trustees of the charity on and signed on its behalf by:



.....
Mrs C H Compton
Trustee

Mount Pleasant School Farm

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Mount Pleasant School Farm for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

28 Apr 2026

Approved by the trustees of the charity on and signed on its behalf by:



.....
Mrs C H Compton
Trustee

Mount Pleasant School Farm

Independent Examiner's Report to the trustees of Mount Pleasant School Farm

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 7 to 16 .

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mark Skellum FCA
Ballards LLP

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Date: 29/4/2026

Mount Pleasant School Farm

Statement of Financial Activities for the Year Ended 31 December 2025

	Note	Total Unrestricted funds 2025 £	Total Unrestricted funds 2024 £
Income and Endowments from:			
Donations and legacies	2	13,160	17,771
Charitable activities	3	17,532	15,195
Investment income	4	65	120
Total Income		<u>30,757</u>	<u>33,086</u>
Expenditure on:			
Charitable activities	5	<u>(31,495)</u>	<u>(43,056)</u>
Total Expenditure		<u>(31,495)</u>	<u>(43,056)</u>
Net expenditure		<u>(738)</u>	<u>(9,970)</u>
Net movement in funds		(738)	(9,970)
Reconciliation of funds			
Total funds brought forward		<u>4,388</u>	<u>14,358</u>
Total funds carried forward	10	<u><u>3,650</u></u>	<u><u>4,388</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 10.

Mount Pleasant School Farm
(Registration number: CE002418)
Balance Sheet as at 31 December 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	7	1,656	-
Current assets			
Debtors	8	45	404
Cash at bank and in hand		<u>5,424</u>	<u>7,234</u>
		5,469	7,638
Creditors: Amounts falling due within one year	9	<u>(3,475)</u>	<u>(3,250)</u>
Net current assets		<u>1,994</u>	<u>4,388</u>
Net assets		<u><u>3,650</u></u>	<u><u>4,388</u></u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>3,650</u>	<u>4,388</u>
Total funds	10	<u><u>3,650</u></u>	<u><u>4,388</u></u>

The financial statements on pages 7 to 16 were approved by the trustees, and authorised for issue on and signed on their behalf by:



28 Apr 2026

.....
Mrs C H Compton
Trustee

Mount Pleasant School Farm

Notes to the Financial Statements for the Year Ended 31 December 2025

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Mount Pleasant School Farm meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

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

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Mount Pleasant School Farm

Notes to the Financial Statements for the Year Ended 31 December 2025

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

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

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office equipment	33.3% reducing balance

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Mount Pleasant School Farm

Notes to the Financial Statements for the Year Ended 31 December 2025

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

2 Income from donations and legacies

	Unrestricted funds		
	General £	Total 2025 £	Total 2024 £
Grants, including capital grants;			
Grants from other charities	13,160	13,160	17,771
	<u>13,160</u>	<u>13,160</u>	<u>17,771</u>

3 Income from charitable activities

	Unrestricted funds		
	General £	Total 2025 £	Total 2024 £
Education and training	17,532	17,532	15,195
	<u>17,532</u>	<u>17,532</u>	<u>15,195</u>

4 Investment income

	Unrestricted funds		
	General £	Total 2025 £	Total 2024 £
Interest receivable and similar income;			
Interest receivable on bank deposits	65	65	120
	<u>65</u>	<u>65</u>	<u>120</u>

Mount Pleasant School Farm

Notes to the Financial Statements for the Year Ended 31 December 2025

5 Expenditure on charitable activities

		Unrestricted funds	Total 2025	Total 2024
	Note	General £	£	£
Education and training		26,461	26,461	38,183
Support costs		4,987	4,987	4,873
Governance costs	6	47	47	-
		<u>31,495</u>	<u>31,495</u>	<u>43,056</u>

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds	Total 2025
	General £	£
Depreciation, amortisation and other similar costs	47	47
	<u>47</u>	<u>47</u>

Mount Pleasant School Farm

Notes to the Financial Statements for the Year Ended 31 December 2025

7 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
Additions	<u>1,703</u>	<u>1,703</u>
At 31 December 2025	<u>1,703</u>	<u>1,703</u>
Depreciation		
Charge for the year	<u>47</u>	<u>47</u>
At 31 December 2025	<u>47</u>	<u>47</u>
Net book value		
At 31 December 2025	<u><u>1,656</u></u>	<u><u>1,656</u></u>

8 Debtors

	2025 £	2024 £
Prepayments	<u><u>45</u></u>	<u><u>404</u></u>

9 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	1,035	1,050
Accruals	<u>2,440</u>	<u>2,200</u>
	<u><u>3,475</u></u>	<u><u>3,250</u></u>

Mount Pleasant School Farm

Notes to the Financial Statements for the Year Ended 31 December 2025

10 Funds

	Balance at 1 January 2025 £	Incoming resources £	Resources expended £	Balance at 31 December 2025 £
Unrestricted funds				
General	<u>(4,388)</u>	<u>(30,757)</u>	<u>31,495</u>	<u>(3,650)</u>

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Balance at 31 December 2024 £
Unrestricted funds				
General	<u>(14,358)</u>	<u>(33,086)</u>	<u>43,056</u>	<u>(4,388)</u>

11 Analysis of net funds

	At 1 January 2025 £	Cash flow £	At 31 December 2025 £
Cash at bank and in hand	7,234	(1,809)	5,424
Net debt	<u>7,234</u>	<u>(1,809)</u>	<u>5,424</u>

12 Analysis of net assets between funds

	Unrestricted funds General £	Total funds £
Tangible fixed assets	1,656	1,656
Current assets	5,469	5,469
Current liabilities	<u>(3,475)</u>	<u>(3,475)</u>
Total net assets	<u>3,650</u>	<u>3,650</u>

Mount Pleasant School Farm

Notes to the Financial Statements for the Year Ended 31 December 2025

13 Taxation

The charity is a registered charity and is therefore exempt from taxation.

14 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

15 Related party transactions

There were no related party transactions in the year.

Mount Pleasant School Farm

Detailed Statement of Financial Activities for the Year Ended 31 December 2023

	Total 2025 £	Total 2024 £
Income and Endowments from:		
Grants	13,160	17,771
Teaching sessions	15,910	14,150
Services provision	1,622	1,045
Investment income	65	120
	<u>30,757</u>	<u>33,086</u>
Total Income		
Expenditure on:		
Staffing and teaching costs	(15,682)	(17,376)
Animal feed and husbandry	(1,940)	(2,607)
Light heat water and rates	(1,968)	(1,884)
Telephone and broadband	(610)	(588)
Office expenses	(717)	(703)
Website and advertising	(80)	(404)
Property maintenance	(6,871)	(16,316)
Insurance	(1,020)	(663)
Bank charges	(40)	(65)
Accountancy and legal fees	(2,520)	(2,450)
Depreciation of office equipment	(47)	-
	<u>(31,495)</u>	<u>(43,056)</u>
Total Expenditure		
Net expenditure	<u>(738)</u>	<u>(9,970)</u>
Net movement in funds	(738)	(9,970)
Reconciliation of funds		
Total funds brought forward	<u>4,388</u>	<u>14,358</u>
Total funds carried forward	<u><u>3,650</u></u>	<u><u>4,388</u></u>