

CHARITY COMMISSION

Susan's Farm CIO

Registration number: 1183223

**Annual Report and Financial
Statements**

30 April 2022



Susan's Farm CIO

Contents

| | |
|--------------------------------------|----|
| Reference and Administrative Details | 1 |
| Trustees' report | 2 |
| Trustees' responsibilities | 11 |
| Independent examiner's report | 12 |
| Statement of financial activities | 13 |
| Balance sheet | 14 |
| Notes to the financial statements | 15 |

Susan's Farm CIO
Reference and Administrative Details

| | |
|------------------------------------|--|
| Charity name | Susan's Farm CIO |
| Charity registration number | 1183223 |
| Principal office | 145 Houghton Road CARLISLE CA3 0LD |
| Registered office | 145 Houghton Road CARLISLE CA3 0LD |
| Trustees | F Merritt-Smith, Chair L Slater J McGarry (Resigned 30 September 2021) J Aglionby W Laidlaw (Appointed 12 August 2021) |
| Accountant | Dodd & Co Limited FIFTEEN Rosehill Montgomery Way Rosehill Estate CARLISLE CA1 2RW |

Susan's Farm CIO
Trustees' Report for the Year Ended 30 April 2022

The financial statements have been prepared in accordance with the accounting policies set out in the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable in the UK and Republic of Ireland.

1. Purposes of Susan's Farm CIO

The Charitable Objects of Susan's Farm CIO are for the benefit of the public as follows:

- 1) To advance education among disadvantaged and/or vulnerable adults and young people with learning difficulties, challenging behaviours, or mental/physical health problems ("the beneficiaries") through the establishment and operation of a farm, providing training and other educational facilities in agriculture, horticulture and other related skills.
- 2) To 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.
- 3) The advancement of education through the provision of educational programmes on agriculture, horticulture and other farming related skills to children, young people and adult learners.

Susan's Farm CIO's vision, aims and values were agreed in October 2019 as follows:

Our vision is that people's lives are transformed by working together in purposeful outdoor activity so they can reach their full potential.

Our aim is that we transform the lives of children and vulnerable people in our community through vocational farming activity by:

- engaging people in purposeful, educational, land-based and horticultural activities on a working organic farm, gaining skills and qualifications
- offering real work; rearing farm animals, growing horticultural produce and cooking nutritious food
- connecting people to the land, farming in harmony with the environment and knowing where food comes from
- helping people to develop their life skills and capacity to participate in society more fully

Our values are that we:

- Give everyone a chance – including the time needed and help to develop their abilities
- Respect others, with a non-judgmental attitude
- Empower people so they have a sense of well-being and feel valued
- Work together as we can develop more together than alone
- Work outdoors as this has great healing/restorative properties
- Care and nurture the world around us
- Are environmentally sustainable

We deliver our aims and objectives across **seven** educational strands:

Educational visits for school classes to learn about food, farming and nature. These include both primary and secondary school visits.

Alternative provision for teenage learners to provide purposeful learning and personal development through agricultural activities.

Care Farming for those with long term mental health illnesses using therapeutic agricultural activities.

Care Gardening for offenders and ex-offenders using therapeutic horticultural activities.

Public engagement using digital media, open days, workshops and farm visits.

Susan's Farm CIO
Trustees' Report for the Year Ended 30 April 2022

Work placements for undergraduates, post-graduates and post-16 students.

Research activities with partnering organisations.

The Strategic Objectives for Susan's Farm CIO for 2021 - 2022 were:

- a) By December 2021 to achieve Code of Practice registration with Social Farms and Gardens, assuring quality of service delivery at Susan's Farm.
- b) That our new, updated educational programme and arrangements means that core service user groups, ie, AP, Care Farming and School Group Visits, return confidently to the Farm, and to at least pre-Covid levels by December 2021 for AP and CF, and by April 2022 for schools visits.
- c) Once restrictions ease, and there is a settled period of business as usual, that sustainable funding arrangements are investigated/established, so the Farm can support more people with their MH and educational needs.
- d) While recognising that this year is a year of recovery, and we will work towards a balanced budget by 2024, with sufficient reserves for at least six months of operation.

Towards achieving our strategic objective 1:

By December 2021 to achieve Code of Practice registration with Social Farms and Gardens, assuring quality of service delivery at Susan's Farm.

Policies and procedures governing activities and arrangements across all areas of the organisation has been developed. Each policy has an operational owner and a Trustee owner to improve accountability. Susan's Farm is now a registered Care Farm with Social Farms and Gardens and was awarded 'Code of Practice Quality Assurance Certificate' in October 2021.

Towards achieving our strategic objective 2:

That our new, updated educational programme and arrangements means that core service user groups, ie, AP, Care Farming and School Group Visits, return confidently to the Farm, and to at least pre-Covid levels by December 2021 for AP and CF, and by April 2021 for schools visits.

Susan's Farm has been at full capacity since February half term and the demand for school visits has been high. Bookings have been placed for 2022-23 academic year. AP continues to be successful and the Care Farmers programme is also at capacity. There is a demand from Social Care for more places.

Towards achieving our strategic objective 3:

Once restrictions ease, and there is a settled period of business as usual, that sustainable funding arrangements are investigated/established, so the Farm can support more people with their MH and educational needs.

Susan's Farm has been able to offer under 16 work experience to nine James Rennie Special School students for three days. School visits are booking up with a link to curriculum and well-being. Carlisle College have also used Susan's Farm to enhance their ecology and catering programmes.

Towards achieving our strategic objective 4:

While recognising that this year is a year of recovery, and we will work towards a balanced budget by 2024, with sufficient reserves for at least six months of operation.

Finance

In the 2021/22 the expenditure for Susan's Farm was £192,156 and the income generated was £166,820 resulting in a deficit of £25,336. This was in part a result of the impact of disruption to our activities from Covid and also in part planned from drawing down on a three year grant aid that had been provided up front.

Achievements, Performance and Impact

2021-22 has continued to be impacted by COVID, however Susan's Farm followed government guidance throughout and put in place robust risk assessments which mitigated the risk for staff, visitors and beneficiaries. As a result, Susan's Farm has been able to operate fully and continue with planned timetables and activities.

Susan's Farm CIO

Trustees' Report for the Year Ended 30 April 2022

Our educational offer is delivered using seven different strands and the approach taken to strengthen the offer has differed depending on their needs and current situation as follows:

Susan's Farm CIO

Trustees' Report for the Year Ended 30 April 2022

Educational visits

School visits take place on Tuesdays and Wednesdays. A new Schools and Community Education Lead was appointed in April 2021 and resigned in September 2021. Bookings for school and community group visits were slow to take up in Summer 21. A new Schools and Community Education Lead was appointed in September 2021 and the focus for the first few weeks was to make contact with schools and encourage an uptake of bookings. As a direct result of this, school bookings have increased and Susan's Farm is now fully booked until the end of the 2021-22 academic year. Schools are booking in 'blocks' so that Susan's Farm becomes embedded within a school's curriculum offer. This is far more effective in terms of impact on learning than ad hoc visits. One school has booked in six afternoons for a nurture group and a secondary school has booked in Year 7 (181 pupils) as part of their Ecology study unit.

By the end of July 2022, 25/25 of the Countryside Stewardship (CS) funded visits at Houghton and 8/25 of the Aglionby CS funded visits will have been fulfilled.

Alternative provision (AP)

Alternative Provision education takes place on Mondays (3) and Thursdays (7). A nurture group is successfully developing on Thursdays and the numbers are rising. In December 2021 Susan's Farm was accredited with 'Alternative Provision Quality Assurance' by Cumbria County Council. This is testimony to the work of our AP education leader in successfully developing the alternative provision. Our AP students gain an interest in farming and the group have learnt key animal husbandry skills, especially around how to handle the animals safely and care for them. The students are learning how to work together and are building their social skills and confidence, something which a classroom-based environment cannot offer them. The AP education leader has spent time developing a way of showing the progress students have made during their time on Susan's Farm. Using a bronze-silver-gold approach to various social and farm/animal based skills, focusing on the specific steps needed to show development, progress of these young people can be measured and celebrated.

We continue to engage actively with schools, Children's services and the Virtual School and referrals continue to increase; the development of this provision will be focus for next year.

Care Farming

Care Farming takes place on Mondays and Fridays (12). Numbers have fluctuated recently and the inclusion of AP students with Care Farmers has had mixed results. A PhD student researching the mental health benefits of being outside, and a work experience student alongside the two OT students have regularly supported the Care Farmers. The on-boarding form is completed by all new starters, including the reason why a person has joined us and the progress/satisfaction/new skills attained. This will become a measure against which progress can be assessed. Recently Care Farmers have started to develop other tasks and projects that are less physically demanding but which nevertheless offer development opportunities. For example, using a handsaw and then an electric drill to construct a midden for manure.

Our Occupational Therapy placement students continue to work closely with the Care Farmers to support us to develop our offer and monitor outcomes.

Right2Work

This year we gained Right2Work accreditation and as part of the Youth Futures programme for 16-19 year olds in the Carlisle area, Susan's Farm hosted a 4 week programme designed around developing the skills of animal care to conservation and building social skills. This was a partnership between Work & Learn, led by Community Learning Manager Mandy Morland, Susan's Farm and Cumbria County Council.

Care Gardening (2021-22 update from Growing Changes manager, David Mudge)

Our project Growing Changes continue to support the Care Gardeners from its site in Carlisle and although numbers of beneficiaries have dropped during the year, contacts have been retained and since April 2021 the number of people accessing this support have steadily increased. Maximising this resource will be a focus for the coming year.

Public engagement

Susan's Farm CIO

Trustees' Report for the Year Ended 30 April 2022

Education through public engagement has been restricted to digital media during the pandemic and we have updated people using more regular Facebook posts and our website. We welcomed visitors for COVID-secure self-guided walks and have more walks, health and well-being workshops and Open farm Sundays planned for summer months.

Work placements

We have continued to support work placements and have supported two long-term placements (100+ hours); four lambing placements; Y11 and Y12 student placements and one University of Sheffield medical student 6 week placement. Occupational Therapy students from University of Cumbria have had highly successful placements and as part of their placement, presented case studies on two Care Farmers, which has given some helpful insight into the development of Susan's Farm provision. The UoC now make regular visits to Susan's Farm to meet with their students. We are continuing to support work placements in future years and also support the Government's Kickstart scheme in collaboration with The Ernest Cook Trust.

Susan's Farm has hosted two Kickstart placements and both students successfully went on to further training and employment.

Research Activities

A number of research activities have taken place on Susan's Farm, including:

- Effect of therapeutic agriculture on young people (UoC)
- Value of visiting Susan's Farm 5 years down the road (UoL)
- Masters in publicity/ art/ photography (UoC)
- PhD-Value of green and blue spaces, social inclusion of those with mental health problems (UCLAN)
- 2nd year photography student - Unsung Heroes Project (UoC)
- Cumbria Reptile and Amphibian Group Survey

Expansion of Susan's Farm

Susan's Farm has undergone a great many changes over the past 12 months and the charity continues to change and adapt its practices. Covid restrictions impacted on the farm's practice over much of 2021 and yet Susan's Farm continued to provide a high quality educational service to the beneficiaries, driven by a carefully planned out 'road map' to recovery.

Susan's Farm has expanded with additional land to rent. The 5 new fields, which were the Sports Field for Hadrian's camp, are participating in the Pollinator Project, co-ordinated by Cumbria Wildlife Trust. Carlisle Mencap, the Care Farmers, Sustainable Carlisle and a Duke of Edinburgh Award participant have planted 450m of hedging. Planted in the hedgerows are fruit trees; damsons, crab apples, and apple trees, all of which have been donated by friends of Susan's Farm.

Susan's Farm has entered the Sustainable Farming Incentive (SFI) pilot project. As part of this we have made clearings in Tarraby Wood allowing there to be gaps in the canopy so that daylight can reach to woodland floor, increasing the biodiversity in the wood.

Within the Sports Field, there is a fragment of Hadrian's Wall lying along the south edge of the Sports Field. Two interpretation boards on "The Disappearing Ditch" have been installed one of which can be seen from the public footpath in the water meadows. The second is on the northern upcast of the wall. The boards were unveiled by David and Warren Allison, president of Cumberland and Westmorland Archaeological and Historical Society on 22nd January 22 and the event was attended by 60 historians, archaeologists, teachers and invited guests. This site is available for education group visits and will be open for a small number of community events each year.

Transition of administrative and support tasks from our founder, Susan Aglionby, to employed staff has continued, which further embeds resilience and continuity into the charity. Staff roles and responsibilities have been reviewed, resulting in greater clarity and ownership of job roles.

The charity has designated staff for the following key roles: Health and Safety Manager, First Aid Manager, Designated Safeguarding Officer and deputies.

Susan's Farm CIO

Trustees' Report for the Year Ended 30 April 2022

The contributions made by volunteers has continued to be important and the policies, role descriptions, training and management of volunteers have been implemented. A volunteer co-ordinator, who is also a volunteer, is responsible for ensuring all volunteers are recruited, inducted and are suitably qualified or trained and compliant with safe-guarding requirements.

We have raised our social media profile with enhanced and more frequent up-to-date information on Facebook, Twitter and Susan's Farm website, proving more accessible information about activities and events at the farm. Regular newsletters have also raised the profile of Susan's Farm and a promotional video brilliantly captures the essence of Susan's Farm.

Our farming activities have continued to be a strength of the charity providing meat for sales and meaningful educational activities. We have again been certified as an organic farm by The Soil Association and 'Pasture for Life' certification mark by the Pasture-Fed Livestock Association (PFLA). A review of our grassland management plans has taken place, to enable us to continue to manage our land sustainably by protecting and building our soil, maximising the value derived from our grassland and practicing low external input farming. Our farming is supported by new Animal Welfare and Environmental policies.

Structure, Governance and Management

Susan's Farm was registered with the Charity Commission of England and Wales as a Charitable Incorporated Organisation (CIO) on 2nd May 2019 on its conversion from a Community Interest Company (CIC).

Susan's Farm CIO uses the Foundation model constitution from the Charity Commission which was adopted by the trustees on the 17th April 2019. The only members of the CIO are the trustees. The declaration and handling of conflicts of interest are covered in the constitution.

The constitution requires there to be between 3 and 12 trustees. Susan's Farm CIO had five trustees in May 2021, with one trustee (Joseph McGarry) standing down in December 2020. A new Trustee joined the board in August 2021. The trustees as of 30th April 2022 are:

Fiona Merritt-Smith (Chair)

Lindsey Slater

Julia Aglionby

Will Laidlaw

Day to day management of Susan's Farm CIO is delegated through its Scheme of Delegation to the Management Committee whose membership includes trustees, staff and a volunteer. A General Manager was appointed in April 2021, to lead the organisation on a day-to-day basis, and to ensure that Susan's Farm achieved the progress and development required to ensure its sustainability for the long term.

Staffing

Significant staff turnover this year afforded Susan's Farm the opportunity to restructure the organisation, simplifying the staffing structure and integrating daily farming activities into the structured education programme. This is enabling the charity to move towards becoming organisationally resilient and not reliant on individuals. The current staff structure is:

- Farm Cook and Domestic Cleaner
- Education Manager
- Alternative Provision Leader
- Care Farmer Leader
- Office Administrator

An effective handover took place between the General Manager and the newly appointed Education Manager. Jane Sullivan continues in her role as consultant to Susan's Farm.

Volunteers

Susan's Farm CIO

Trustees' Report for the Year Ended 30 April 2022

Eighteen volunteers help on the farm, including three volunteers who support Susan's Farm on a weekly basis. A further three young people volunteer at weekends/evenings caring for Susan's Farm's pony, Chester.

Extra volunteers support during lambing, including Year 8 students and veterinary students.

Susan's Farm CIO
Trustees' Report for the Year Ended 30 April 2022

Staff Training

Staff training continues to be a high priority throughout the year, including annual safeguarding training. Training has included:

Prevent Training

Keeping Children Safe In Education 2021

Safeguarding Level 1

COSHH

Emergency First Aid and 1st Aid at Work

Online safety

Organisational Management

Susan's Farm infrastructure continues to be developed with efficient administrative practices introduced and embedded. A H&S Masterplan has been created to track activities needed throughout the year. Following support and advice from Carlisle College's computing team (27.07.21), Bitdefender antivirus software was installed on all PCs for security and Microsoft accounts set up with folders accessible on Dropbox.

In addition, the use of Xero and iZettle and the continued development of the suite of policies and procedures supports all aspects of the Farm's back-office operations. Next steps include the office administrator to undertake COSHH and IOSH Managing Safely training.

Recruitment, Induction and Training of Trustees

The Trustees were chosen to bring a range of skills and experience to the establishment and governance of Susan's Farm CIO including those with personal experience of the setting as volunteers or carers of beneficiaries in addition to professional skills in education, financial management and land management. We continue to seek additional Trustees to strengthen the Trustee group and information, role description and application form is available on the Susan's Farm website.

Trustees on appointment are provided with the guidance from the Charity Commission on the duties and responsibilities of Trustees and are provided with any training as needed including annual safeguarding training.

Related parties

Trustee, Julia Aglionby, is part owner of some of the land leased to Susan's Farm CIO. The land is let at a peppercorn rent to the charity with no beneficial gain to the Trustee and leases are reviewed by the independent Chair of the Trustees.

Susan Aglionby, owns some of the land the charity operates from and charges a peppercorn rent to the charity.

Major risk statement

The trustees have reviewed the major risks to which the charity is exposed and systems or procedures have been put in place to manage those risks. The Trustees maintain a risk register and review major risks relating to Health & Safety, Safeguarding and Financial Management as a regular standing item on the Trustees Meeting agendas.

Financial Review

The recommendations in May 2021 were to:

- Prioritise further grant funding for a further 3 years
- Review the education growth after this year in light of its progress and capacity to operate at 100% capacity for 2022/23.

Susan's Farm CIO
Trustees' Report for the Year Ended 30 April 2022

Meat Sales

Sales of our organic beef, mutton, hogget and lamb have been very strong this year contributing 22% to our overall income in 2021-22. Online sales, sales from the farm door and from the local Farmer's market have continued and a recent survey has captured feedback from customers on pricing / marketing / quality of meat. This survey will influence future marketing and ordering development and the possibility of ordering through the website. Our customer list has not expanded significantly but two Farmers' Markets some month is maintaining sales.

Review of the financial position of the charity

The 2021/2022 accounts present as a challenging year financially for Susan's Farm CIO with a loss of £25,336. To a large degree this is true as our outgoings exceed what we can charge for our services but the deficit budget was planned as a result of us drawing down on grant funds provided in previous years. It does indicate that the current arrangements depend on continued receipt of donations from grant giving trusts or other fundraising.

The Trustees therefore in this financial year have put into place changes in staffing and charging for services in order to reduce Susan's Farm CIO's dependence on grants and donations. These accounts are being signed off six months into the next financial year and we are pleased the changes are beginning to bear fruit.

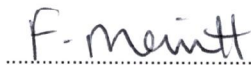
Susan's Farm CIO continues to carry sufficient financial reserves for six months running of the charity. Free reserves stand at £91,116 at the year end.

2. Objectives for May 2022 - April 2023

Strategic Objectives for Susan's Farm CIO for 2022 – 2023:

1. *To embed the ambitious and inclusive educational offer and delivery, strengthening links with schools and educational establishments.*
2. *To continue to build on the financial, environmental and social resilience of Susan's Farm and reduce dependency on individuals. Simplifying the Farm's staffing structure through this transitional phase and building a portfolio of skilled volunteers to enable the charity to be operationally resilient eg launching an online shop for meat sales.*
3. *To provide an educational setting for fee-paying student placements eg Occupational Therapy, and further strengthening and developing links with universities and colleges. Susan's Farm to be recognised as an educational setting which can provide a diverse and unique learning environment for Care Farmers with opportunities for research projects and work-based qualifications.*

Approved by the Trustees on 15 November 2022 and signed on their behalf by:



F Merritt-Smith
Trustee



W Laidlaw
Trustee

Susan's Farm CIO

Trustees' Responsibilities in relation to the Financial Statements

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the trust deed. They are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection fraud and other irregularities.

**Independent Examiner's Report to the Trustees of
Susan's Farm CIO**

I report on the accounts of the charity for the year ended 30 April 2022, which are set out on pages 13 to 26.

Your attention is drawn to the fact that the Charity has prepared the financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

Respective responsibilities of trustees and examiner

The Charity's trustees 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.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- 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 130 of the Charities Act 2011; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of the 2011 Acthave 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.


Joanne Thomlinson FCA
Dodd & Co Limited
Chartered Accountants

15 November 2022

FIFTEEN Rosehill
Montgomery Way
Rosehill Estate
CARLISLE
CA1 2RW

Susan's Farm CIO

Statement of Financial Activities for the Year Ended 30 April 2022

| | | Unrestricted Funds | Restricted Funds | Total Funds 2022 | Total Funds 2021 |
|------------------------------------|------|-----------------------|---------------------|---------------------|---------------------|
| | Note | £ | £ | £ | £ |
| Income and endowments from: | | | | | |
| Donations and legacies | 2 | 6,428 | 20,563 | 26,991 | 32,382 |
| Investment income | 3 | 210 | - | 210 | 227 |
| Charitable activities | 4 | 135,111 | 4,508 | 139,619 | 101,779 |
| Total income | | <u>141,749</u> | <u>25,071</u> | <u>166,820</u> | <u>134,388</u> |
| Expenditure on: | | | | | |
| Charitable activities | | 151,889 | 40,267 | 192,156 | 166,718 |
| Total expenditure | | <u>151,889</u> | <u>40,267</u> | <u>192,156</u> | <u>166,718</u> |
| Net expenditure before transfers | | (10,140) | (15,196) | (25,336) | (32,330) |
| Transfers | | | | | |
| Gross transfers between funds | | - | - | - | - |
| Net movements in funds | | (10,140) | (15,196) | (25,336) | (32,330) |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | 214,022 | 53,137 | 267,159 | 299,489 |
| Total funds carried forward | | <u>203,882</u> | <u>37,941</u> | <u>241,823</u> | <u>267,159</u> |

The notes on pages 15 to 26 form an integral part of these financial statements.

Susan's Farm CIO
Balance Sheet as at 30 April 2022

| | | 2022 | | 2021 | |
|---|------|----------------|----------------|----------------|----------------|
| | Note | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Intangible assets | 11 | | - | | 2,100 |
| Tangible assets | 12 | | 112,766 | | 128,077 |
| | | | <u>112,766</u> | | <u>130,177</u> |
| Current assets | | | | | |
| Stocks and work in progress | | 12,728 | | 14,593 | |
| Debtors | 13 | 12,814 | | 7,185 | |
| Cash at bank and in hand | | <u>109,763</u> | | <u>120,234</u> | |
| | | 135,305 | | 142,012 | |
| Creditors: Amounts falling due within one year | 14 | <u>(6,248)</u> | | <u>(5,030)</u> | |
| Net current assets | | | <u>129,057</u> | | <u>136,982</u> |
| Net assets | | | <u>241,823</u> | | <u>267,159</u> |
| The funds of the charity: | | | | | |
| Restricted funds | | | 37,941 | | 53,137 |
| Unrestricted funds | | | | | |
| Unrestricted income funds | | | <u>203,882</u> | | <u>214,022</u> |
| Total charity funds | | | <u>241,823</u> | | <u>267,159</u> |

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Approved by the Board on 15 November 2022 and signed on its behalf by:



F Merritt-Smith
Trustee



W Laidlaw
Trustee

The notes on pages 15 to 26 form an integral part of these financial statements.

Susan's Farm CIO

Notes to the Financial Statements for the Year Ended 30 April 2022

1 Accounting policies

Statement of compliance

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Basis of preparation

The charity 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

These financial statements have been prepared on a going concern basis.

Fund accounting policy

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

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Designated funds are unrestricted funds set aside at the discretion of the trustees for specific purposes.

Further details of each fund are disclosed in note 17.

Income and endowments

Donations and legacies including donations, legacies and grants that provide core funding or are of a general nature is recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability.

Income from Government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Incoming resources from tax reclaims are included in the statement of financial activities at the same time as the gift to which they relate.

Farm produce income is recognised as earned (that is, as the related goods or services are provided).

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract or where entitlement to grant funding is subject to specific performance conditions. Grant income included in this category provides funding to support programme activities and is recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability.

Susan's Farm CIO

Notes to the Financial Statements for the Year Ended 30 April 2022

..... continued

Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Expenditure on raising funds is the costs of trading for fundraising purposes.

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.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Fixed assets

Individual fixed assets costing £100 or more are initially recorded at cost.

Amortisation

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

| | |
|--------------|-----------------------|
| Entitlements | 2 years straight line |
|--------------|-----------------------|

Depreciation

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:

| | |
|-----------------------|-------------------------------------|
| Tenant's improvements | 5% straight line basis on buildings |
| Motor vehicles | 25% reducing balance basis |
| Plant and machinery | 15% reducing balance basis |
| Office equipment | 3 years straight line basis |

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.

Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs. Items donated for resale or distribution are not included in the financial statements until they are sold or distributed.

Operating leases

Rentals payable under operating leases are charged in the statement of financial activities on a straight line basis over the lease term.

Susan's Farm CIO

Notes to the Financial Statements for the Year Ended 30 April 2022

..... continued

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

Prior period restatement

Adjustments have been made to comparative figures but only impact the presentation and the split of income and expenditure.

2 Donations and legacies

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2022 £ | Total Funds 2021 £ |
|----------------------------------|----------------------------|--------------------------|--------------------------|--------------------------|
| Donations and legacies | | | | |
| Donations | 3,718 | - | 3,718 | 7,055 |
| Grants | | | | |
| UK Government grants | - | - | - | 2,290 |
| Admin worker grant | - | 15,000 | 15,000 | 15,000 |
| Stanwix RPC | - | 563 | 563 | 889 |
| The Retreat York Benevolent Fund | - | - | - | 2,148 |
| Hadfield Trust | - | 5,000 | 5,000 | 5,000 |
| Cumbria Wildlife Trust | 2,710 | - | 2,710 | - |
| | <u>2,710</u> | <u>20,563</u> | <u>23,273</u> | <u>25,327</u> |
| | <u>6,428</u> | <u>20,563</u> | <u>26,991</u> | <u>32,382</u> |

Of the donations and legacies income in 2021 £15,889 related to restricted funds and £16,493 related to unrestricted funds.

3 Investment income

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2022 £ | Total Funds 2021 £ |
|---------------------------|----------------------------|--------------------------|--------------------------|--------------------------|
| Interest on cash deposits | 210 | - | 210 | 227 |

All of the investment income in 2021 related to unrestricted funds.

Susan's Farm CIO

Notes to the Financial Statements for the Year Ended 30 April 2022

..... continued

4 Charitable activities

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2022 £ | Total Funds 2021 £ |
|--|----------------------------|--------------------------|--------------------------|--------------------------|
| Education | | | | |
| Alternative provision | 19,498 | - | 19,498 | 10,424 |
| School visits income | 12,951 | - | 12,951 | 327 |
| Care farming income | 15,737 | - | 15,737 | 12,760 |
| Growing changes income | - | 4,508 | 4,508 | 3,265 |
| Training income | 5,992 | - | 5,992 | 3,485 |
| Event income | 824 | - | 824 | - |
| Other income | 1,035 | - | 1,035 | 244 |
| (Profit)/loss on sale of tangible fixed assets held for charity's own use | - | - | - | 96 |
| | <u>56,037</u> | <u>4,508</u> | <u>60,545</u> | <u>30,601</u> |
| Farming | | | | |
| RPA - Basic Payment Scheme | 11,092 | - | 11,092 | 9,552 |
| RPA - Land Management | 18,113 | - | 18,113 | 14,820 |
| Farm produce sales | 34,583 | - | 34,583 | 35,416 |
| Produce sales | 7,061 | - | 7,061 | 5,054 |
| Livestock sales | 5,115 | - | 5,115 | 4,297 |
| Grazing income | 3,110 | - | 3,110 | 2,039 |
| | <u>79,074</u> | <u>-</u> | <u>79,074</u> | <u>71,178</u> |
| | <u>135,111</u> | <u>4,508</u> | <u>139,619</u> | <u>101,779</u> |

Of the charitable activities income in 2021, £3,240 related to restricted funds and £98,539 related to unrestricted funds.

Susan's Farm CIO

Notes to the Financial Statements for the Year Ended 30 April 2022

..... continued

5 Total expenditure

| | Education | Farming | Total 2022 | Total 2021 |
|-------------------------------------|---------------|---------------|----------------|----------------|
| | £ | £ | £ | £ |
| Direct costs | | | | |
| Opening stock | - | 14,593 | 14,593 | 15,236 |
| Growing changes purchases | 87 | - | 87 | 53 |
| Sheep purchases | - | 1,458 | 1,458 | 1,539 |
| Purchase of goods for resale | - | 5,468 | 5,468 | 4,690 |
| Closing stock | - | (12,728) | (12,728) | (14,593) |
| Wages and salaries | 72,337 | 16,411 | 88,748 | 74,143 |
| Subcontract cost | 7,868 | - | 7,868 | 5,555 |
| Staff training | 713 | - | 713 | 1,993 |
| School visit expenses | 3,872 | - | 3,872 | 1,305 |
| Meat butchering and dressing | - | 8,657 | 8,657 | 8,113 |
| Feedstuffs | - | 2,713 | 2,713 | 3,361 |
| Veterinary and medicines | 60 | 2,428 | 2,488 | 3,472 |
| Care farming expenses | 1,528 | - | 1,528 | 1,015 |
| Farm produce expenses | 472 | 1,296 | 1,768 | 3,794 |
| Alternate provision expenses | 1,696 | - | 1,696 | 939 |
| Grazing and wintering | 526 | 1,688 | 2,214 | 607 |
| Employment costs | 2,959 | 2,218 | 5,177 | 3,615 |
| | <u>92,118</u> | <u>44,202</u> | <u>136,320</u> | <u>114,837</u> |
| Support costs | | | | |
| Water rates | 281 | - | 281 | 3,084 |
| Insurance | 4,631 | - | 4,631 | 3,626 |
| Event expenses | 565 | - | 565 | - |
| Haulage | 51 | 324 | 375 | 494 |
| Repairs and renewals | 6,918 | 1,940 | 8,858 | 8,275 |
| Fencing | 8,394 | - | 8,394 | 2,500 |
| Machinery repairs | 157 | - | 157 | 599 |
| Dog expenses | - | 109 | 109 | 612 |
| Telephone and fax | 1,056 | - | 1,056 | 594 |
| Printing, postage and stationery | 826 | - | 826 | 1,039 |
| Sundry expenses | 3,715 | - | 3,715 | 3,079 |
| Motor expenses | 5,213 | - | 5,213 | 8,447 |
| Marketing | 20 | - | 20 | 77 |
| Accountancy fees | 2,473 | - | 2,473 | 5,523 |
| Independent examiner's fee | 600 | - | 600 | 600 |
| Bank charges | 572 | - | 572 | 442 |
| Amortisation of entitlements | 2,100 | - | 2,100 | 2,100 |
| Depreciation of improvements | 4,182 | - | 4,182 | 4,182 |
| Depreciation of plant and machinery | 3,419 | - | 3,419 | 3,871 |
| Depreciation of motor vehicles | 7,178 | - | 7,178 | 1,660 |
| Depreciation of office equipment | 1,112 | - | 1,112 | 1,077 |
| | <u>53,463</u> | <u>2,373</u> | <u>55,836</u> | <u>51,881</u> |

Susan's Farm CIO
Notes to the Financial Statements for the Year Ended 30 April 2022

..... continued

| | | | |
|----------------|---------------|----------------|----------------|
| <u>145,581</u> | <u>46,575</u> | <u>192,156</u> | <u>166,718</u> |
|----------------|---------------|----------------|----------------|

Of the expenditure in 2021 £41,838 related to restricted funds and £124,880 related to unrestricted funds.

6 Governance costs

| | 2022 | 2021 |
|----------------------------|--------------|--------------|
| | £ | £ |
| Accountancy fees | 2,473 | 5,523 |
| Independent examiner's fee | 600 | 600 |
| | <u>3,073</u> | <u>6,123</u> |

7 Trustees' remuneration and expenses

No trustees received any remuneration during the year.

8 Net expenditure

Net expenditure is stated after charging/(crediting):

| | 2022 | 2021 |
|---|--------------|--------------|
| | £ | £ |
| Profit on disposal of tangible fixed assets | - | (96) |
| Depreciation of owned assets | 15,891 | 10,790 |
| Amortisation | <u>2,100</u> | <u>2,100</u> |

9 Employees' remuneration

The monthly average number of persons (including senior management) employed by the charity during the year was as follows:

| | 2022 | 2021 |
|-----------------------|-------------|-------------|
| | No. | No. |
| Charitable activities | <u>7</u> | <u>5</u> |

The aggregate payroll costs of these persons were as follows:

| | 2022 | 2021 |
|---------------------|---------------|---------------|
| | £ | £ |
| Wages and salaries | 88,748 | 74,143 |
| Other pension costs | 1,230 | 988 |
| | <u>89,978</u> | <u>75,131</u> |

No employee received emoluments of more than £60,000 during the year.

Susan's Farm CIO

Notes to the Financial Statements for the Year Ended 30 April 2022

..... continued

10 Taxation

The registered charity is exempt from taxation on income and gains.

11 Intangible fixed assets

| | Total £ |
|------------------------------------|--------------------|
| Cost | |
| As at 1 May 2021 and 30 April 2022 | 4,200 |
| Amortisation | |
| As at 1 May 2021 | 2,100 |
| Charge for the year | 2,100 |
| As at 30 April 2022 | 4,200 |
| Net book value | |
| As at 30 April 2022 | - |
| As at 30 April 2021 | 2,100 |

12 Tangible fixed assets

| | Tenant's improvements £ | Motor vehicles £ | Plant and machinery £ | Office equipment £ | Total £ |
|-----------------------|--|-----------------------------|--------------------------------------|-----------------------------------|--------------------|
| Cost | | | | | |
| As at 1 May 2021 | 83,644 | 31,705 | 30,655 | 3,338 | 149,342 |
| Additions | - | - | 580 | - | 580 |
| As at 30 April 2022 | 83,644 | 31,705 | 31,235 | 3,338 | 149,922 |
| Depreciation | | | | | |
| As at 1 May 2021 | 8,633 | 2,992 | 8,202 | 1,438 | 21,265 |
| Charge for the year | 4,182 | 7,178 | 3,419 | 1,112 | 15,891 |
| As at 30 April 2022 | 12,815 | 10,170 | 11,621 | 2,550 | 37,156 |
| Net book value | | | | | |
| As at 30 April 2022 | 70,829 | 21,535 | 19,614 | 788 | 112,766 |
| As at 30 April 2021 | 75,011 | 28,713 | 22,453 | 1,900 | 128,077 |

Susan's Farm CIO
Notes to the Financial Statements for the Year Ended 30 April 2022

..... continued

13 Debtors

| | 2022 £ | 2021 £ |
|--------------------------------|---------------|--------------|
| Trade debtors | 7,345 | 2,320 |
| Other debtors | - | 3,062 |
| Prepayments and accrued income | 5,469 | 1,803 |
| | <u>12,814</u> | <u>7,185</u> |

14 Creditors: Amounts falling due within one year

| | 2022 £ | 2021 £ |
|------------------------------|--------------|--------------|
| Trade creditors | 1,964 | 2,117 |
| Taxation and social security | 763 | - |
| Other creditors | 180 | 25 |
| Accruals and deferred income | 3,341 | 2,888 |
| | <u>6,248</u> | <u>5,030</u> |

15 Pension scheme

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £1,230 (2021 - £988).

Contributions totalling £180 (2021 - £25) were payable to the scheme at the end of the period and are included in creditors.

Susan's Farm CIO

Notes to the Financial Statements for the Year Ended 30 April 2022

..... *continued*

16 Related parties

Controlling entity

The charity is controlled by the trustees.

Julia Aglionby is part owner of some of the land leased to Susan's Farm CIO. The land is let at a peppercorn rent to the charity with no beneficial gain to the Trustee and leases are reviewed by the independent Chair of the Trustees.

Susan Aglionby, who founded the charity but is not a Trustee, owns four fields and the learning centre from which the charity operates.

Charles Weir, husband of Julia Aglionby (trustee), reimbursed £5,376 to the charity to cover the cost of drainage at Wallacefield.

Susan's Farm CIO

Notes to the Financial Statements for the Year Ended 30 April 2022

..... continued

17 Analysis of funds

| | At 1 May 2021 | Incoming resources | Resources expended | Transfers | At 30 April 2022 |
|-----------------------------------|------------------|-----------------------|-----------------------|-----------|---------------------|
| | £ | £ | £ | £ | £ |
| Designated Funds | | | | | |
| Designated fixed asset reserve | 130,177 | - | (15,840) | (1,571) | 112,766 |
| General Funds | | | | | |
| Unrestricted income fund | 83,845 | 141,749 | (136,049) | 1,571 | 91,116 |
| Restricted Funds | | | | | |
| GK Boyes Charitable Trust | 25,155 | - | (13,475) | - | 11,680 |
| Cumberland Building Society Grant | 11,250 | 15,000 | (15,000) | - | 11,250 |
| Growing Changes Grant | 16,732 | 4,508 | (6,229) | - | 15,011 |
| Hadfield Trust | - | 5,000 | (5,000) | - | - |
| Stanwix RPC | - | 563 | (563) | - | - |
| | 53,137 | 25,071 | (40,267) | - | 37,941 |
| | 267,159 | 166,820 | (192,156) | - | 241,823 |

Designated Fixed Asset Reserve: This fund is used to hold the fixed assets.

GK Boyes Charitable Trust: This fund is for the purpose of purchasing a minibus and also covers salaries.

Cumberland Building Society Grant: This grant is paid annually for 3 years until the end of 2022 and has been used to cover salaries.

Growing changes grant: This fund covers salaries and other expenses relating to the Growing Changes project.

Stanwix RPC: This fund covered costs of the bonfire night event.

Hadfield Trust: This fund covers the salary of the Farm Manager relating to care farming.

18 Transfers

A transfer has been included from designated funds to unrestricted funds for £1,571 in relation to fixed asset additions in prior years.

Susan's Farm CIO

Notes to the Financial Statements for the Year Ended 30 April 2022

..... continued

Prior period

| | At 1 May 2020 | Incoming resources | Resources expended | Transfers | At 30 April 2021 |
|---|------------------|-----------------------|-----------------------|----------------|---------------------|
| | £ | £ | £ | £ | £ |
| Designated Funds | | | | | |
| Designated fixed asset reserve | - | - | - | 130,177 | 130,177 |
| General Funds | | | | | |
| Unrestricted income fund | 219,830 | 115,259 | (124,880) | (126,364) | 83,845 |
| Restricted Funds | | | | | |
| GK Boyes Charitable Trust | 38,932 | - | (13,777) | - | 25,155 |
| Cumberland Building Society Grant | 11,250 | 15,000 | (15,000) | - | 11,250 |
| CCF Grant for Care & Contact Project | 2,785 | - | (2,785) | - | - |
| Growing Changes Grant | 21,368 | 3,240 | (7,876) | - | 16,732 |
| Barker Fund Grant | 2,924 | - | - | (2,924) | - |
| Princes Countryside Fund | 2,400 | - | - | - | - |
| Stanwix RPC | - | 889 | - | (889) | - |
| | <u>79,659</u> | <u>19,129</u> | <u>(41,838)</u> | <u>(3,813)</u> | <u>53,137</u> |
| | <u>299,489</u> | <u>134,388</u> | <u>(166,718)</u> | <u>-</u> | <u>267,159</u> |

Susan's Farm CIO

Notes to the Financial Statements for the Year Ended 30 April 2022

..... continued

19 Net assets by fund

| | Unrestricted Funds | Restricted Funds | Total Funds 2022 | Total Funds 2021 |
|---|-------------------------------|-----------------------------|-----------------------------|-----------------------------|
| | £ | £ | £ | £ |
| Intangible assets | - | - | - | 2,100 |
| Tangible assets | 112,766 | - | 112,766 | 128,077 |
| Current assets | 97,364 | 37,941 | 135,305 | 142,012 |
| Creditors: Amounts falling due within one year | (6,248) | - | (6,248) | (5,030) |
| Net assets | <u>203,882</u> | <u>37,941</u> | <u>241,823</u> | <u>267,159</u> |

Prior period

| | Unrestricted Funds | Restricted Funds | Total Funds 2021 | Total Funds 2020 |
|---|-------------------------------|-----------------------------|-----------------------------|-----------------------------|
| | £ | £ | £ | £ |
| Intangible assets | 2,100 | - | 2,100 | 4,200 |
| Tangible assets | 128,077 | - | 128,077 | 127,871 |
| Current assets | 88,875 | 53,137 | 142,012 | 171,053 |
| Creditors: Amounts falling due within one year | (5,030) | - | (5,030) | (3,635) |
| Net assets | <u>214,022</u> | <u>53,137</u> | <u>267,159</u> | <u>299,489</u> |