

Charity number: 1188175  
Company number: 11974989  
(England and Wales)

**Willowbrook Farm Charity Limited**

**Report of the Trustees and Unaudited Financial Statements**

**For the year ended 31 May 2022**

**Willowbrook Farm Charity Limited**  
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**For the year ended 31 May 2022**

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# **Willowbrook Farm Charity Limited**

## **Report of the Trustees**

### **For the year ended 31 May 2022**

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 31 May 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The purposes of the charity are: A. To advance education and provide recreational facilities and other opportunities in environmental steward sustainable living, organic agriculture, horticulture, traditional crafts, environmental protection, country life and related subjects to benefit the particularly but not exclusively children and young people from ethnic minority and socially isolated backgrounds and all those who have need of facilities by reason of their age, religion, social isolation, immigration status, infirmity or disablement, poverty or social and financial circumstances. To advance the arts & culture via the promotion of crafts, craftsmanship and art festivals. C. To promote community cohesion and the Islamic values environmental stewardship, traditional skills and tolerance. D. To advance health and wellbeing and alleviate poverty particularly but not exclusively among people from ethnic minority and socially isolated backgrounds

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

#### **ACHIEVEMENTS AND PERFORMANCE**

For the financial year 2021-2022 saw the charity continue to navigate the ongoing impact of a global pandemic which saw national lockdown restrictions. The farm continued to be disrupted but continued to offer activities. The board continued to meet regularly albeit virtually and the charity continued to operate, adapting events to enable social distancing when needed. The charity recruited 4 new trustees to support its management oversight. The main activity organised by the charity was the Willowbrook Farm Arts and Music Festival, which reached 500 marginalised people.

#### **FINANCIAL REVIEW**

Income for the year was £48,687 (2022: £nil) and total expenditure amounted to £52,534 (2022: £nil). Willowbrook Farm Charity made an income in year of £3,847.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

A company limited by guarantee governed by its memos and arts.

##### **Recruitment and appointment of trustees**

New trustees are appointed through an open process following completion of a skills audit. Trustees are interviewed prior to election by the members at the annual general meeting. Members must elect between 3 and 10 trustees to serve for the next year. Every member has one vote. Any member or non-member may stand for election as a trustee.

#### **REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Name of Charity</b>	Willowbrook Farm Charity Limited
<b>Charity registration number</b>	1188175

**Willowbrook Farm Charity Limited**  
**Report of the Trustees Continued**  
**For the year ended 31 May 2022**

**Company registration number** 11974989  
**Principal address** Willowbrook Farm  
Hampton Gay  
Kidlington  
OX5 2QQ

**Trustees**

The trustees and officers serving during the year and since the year end were as follows:

Dr Claire El Mouden  
Dr Nasreen Majid  
Ms Sabihah Sadiyah Khan  
Ms Shahida Aslam

**Independent examiners** Caroline Clarke ACA  
99 Western Road  
Lewes  
East Sussex  
BN7 1RS

Approved by the Board of Trustees and signed on its behalf by

Dr Claire El Mouden 13 September 2023

**Willowbrook Farm Charity Limited**  
**Independent Examiners Report to the Trustees**  
**For the year ended 31 May 2022**

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 May 2022.

**Responsibilities and basis of report**

As the charity Trustees, who are also directors for the purposes of company law, 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 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 Charities Commission under section 145(5)(b) of the 2011 Act.

**Independent examiners 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 that in any material respect:

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 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.

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Caroline Clarke ACA  
99 Western Road  
Lewes  
East Sussex  
BN7 1RS

13 September 2023

**Willowbrook Farm Charity Limited**  
**Statement of Financial Activities (including Income and Expenditure Account)**  
**For the year ended 31 May 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 £	2021 £
<b>Income and endowments from:</b>					
Donations and legacies	2	-	24,243	24,243	
Charitable activities	3	24,444	-	24,444	
<b>Total</b>		<b>24,444</b>	<b>24,243</b>	<b>48,687</b>	
<b>Expenditure on:</b>					
Raising funds	4	-	(1,200)	(1,200)	
Charitable activities	5/6	(5)	(51,329)	(51,334)	
<b>Total</b>		<b>(5)</b>	<b>(52,529)</b>	<b>(52,534)</b>	
<b>Transfers between funds</b>		<b>(24,594)</b>	<b>24,594</b>	<b>-</b>	
<b>Net movement in funds</b>		<b>(155)</b>	<b>(3,692)</b>	<b>(3,847)</b>	
<b>Reconciliation of funds</b>					
Total funds brought forward		439	5,627	6,066	6,066
<b>Total funds carried forward</b>		<b>284</b>	<b>1,935</b>	<b>2,219</b>	<b>6,066</b>

**Willowbrook Farm Charity Limited**  
**Statement of Financial Position**  
**As at 31 May 2022**

	Notes	2022 £	2021 £
<b>Current assets</b>			
Cash at bank and in hand		2,219	6,061
		<b>2,219</b>	<b>6,061</b>
<b>Net current assets</b>		<b>2,219</b>	<b>6,061</b>
<b>Total assets less current liabilities</b>		<b>2,219</b>	<b>6,061</b>
<b>Net assets</b>		<b>2,219</b>	<b>6,061</b>
<b>The funds of the charity</b>			
Restricted income funds	11	1,935	5,627
Unrestricted income funds	11	284	434
<b>Total funds</b>		<b>2,219</b>	<b>6,061</b>

For the year ended 31 May 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

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

Ms Shahida Aslam

13 September 2023

# **Willowbrook Farm Charity Limited**

## **Notes to the Financial Statements**

### **For the year ended 31 May 2022**

#### **1. Accounting Policies**

##### **Basis of accounting**

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 (FRS 102), and the Companies Act 2006. Willowbrook Farm Charity Limited 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 note(s).

##### **Going concern**

The financial statements are prepared, on a going concern basis, under the historical cost convention.

##### **Funds**

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment. Designated funds comprise of unrestricted funds that have been set aside by the Trustees for particular purposes. Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them. There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above

##### **Incoming resources**

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. 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.

##### **Resources expended**

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure. Expenditure is classified under the following activity headings:- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose - Expenditure on charitable activities includes the costs of festivals and activities undertaken to further the purposes of the charity and their associated support costs

##### **Taxation**

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company, and is therefore included in the relevant costs in the Statement of Financial Activities.



**Willowbrook Farm Charity Limited**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 May 2022**

**2. Income from donations and legacies**

	<b>2022</b>	<b>2021</b>
	£	£
<b>Restricted funds</b>		
Grants received	24,243	
	<b>24,243</b>	

**Analysis of grants received**

	<b>2022</b>
	£
Arts Council England	24,243
	<b>24,243</b>

**3. Income from charitable activities**

	<b>2022</b>	<b>2021</b>
	£	£
<b>Unrestricted funds</b>		
<i>Community Farm to promote</i>		
<i>education and social inclusion</i>		
Income from charitable activities	24,444	

**4. Expenditure on generating donations and legacies**

	<b>2022</b>	<b>2021</b>
	£	£
<b>Restricted funds</b>		
Donations	1,200	
	<b>1,200</b>	

**Willowbrook Farm Charity Limited**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 May 2022**

**5. Costs of charitable activities by fund type**

	Unrestricted funds £	Restricted funds £	2022 £	2021 £
Community Farm to promote education and social inclusion	-	38,905	38,905	
Support costs	5	12,424	12,429	
	<b>5</b>	<b>51,329</b>	<b>51,334</b>	

**6. Costs of charitable activities by activity type**

	Activities undertaken directly £	Support costs £	2022 £	2021 £
<b>Support costs</b>				
Community Farm to promote education and social inclusion	38,905	12,429	51,334	

**7. Analysis of support costs**

	2022 £	2021 £
<b>Community Farm to promote education and social inclusion</b>		
Management	9,449	
Marketing and Promotion	2,980	
	<b>12,429</b>	

**8. Particulars of employees**

	2022	2021
Staff	0	1
	<b>0</b>	<b>0</b>

**Willowbrook Farm Charity Limited**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 May 2022**

**9. Trustee remuneration and related party transactions**

Decadent times is a community interest company owned by Matt Turner who was a trustee at the time. Decadent times were paid £3,142 for services to the charity during the year.

**10. Comparative for the Statement of Financial Activities**

	Unrestricted funds £	Restricted funds £	2021 £
<b>Reconciliation of funds</b>			
Total funds brought forward	439	5,627	6,066
<b>Total funds carried forward</b>	<b>439</b>	<b>5,627</b>	<b>6,066</b>

**11. Movement in funds**

**Unrestricted Funds**

	Balance at 01/06/2021 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31/05/2021 £
<i>General</i>					
General	439	24,444	(5)	(24,594)	28
	<b>439</b>	<b>24,444</b>	<b>(5)</b>	<b>(24,594)</b>	<b>28</b>

**Unrestricted Funds - Previous year**

	Balance at 01/06/2020 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31/05/2020 £
<i>General</i>					
General	439	-	-	-	439
	<b>439</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>439</b>

**Purpose of unrestricted Funds**

**General**

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

**Willowbrook Farm Charity Limited**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 May 2022**

**Restricted Funds**

	Balance at 01/06/2021	Incoming resources	Outgoing resources	Transfers	Balance at 31/05/2022
	£	£	£	£	£
Restricted Fund	5,627	24,243	(52,529)	24,594	1,935
	<b>5,627</b>	<b>24,243</b>	<b>(52,529)</b>	<b>24,594</b>	<b>1,935</b>

**Restricted Funds - Previous year**

	Balance at 01/06/2020	Incoming resources	Outgoing resources	Transfers	Balance at 31/05/2021
	£	£	£	£	£
Restricted Fund	5,627	-	-	-	5,627
	<b>5,627</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,627</b>

**Purpose of restricted funds**

Restricted Fund

Restricted funds are small grants and donations received towards the costs of specific projects.

**12. Analysis of net assets between funds**

	Net current assets / (liabilities) £	Net Asset: £
<b>Unrestricted funds</b>		
General		
General	284	284
<b>Restricted funds</b>		
Restricted Fund	1,935	1,935
	<b>2,219</b>	<b>2,219</b>

**Willowbrook Farm Charity Limited**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 May 2022**

**Previous year**

	Net current assets / (liabilities) £	Net Assets £
<b>Unrestricted funds</b>		
<i>General</i>		
General	439	439
<b>Restricted funds</b>		
Restricted Fund	5,627	5,627
	<b>6,066</b>	<b>6,066</b>

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