

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 2023

Willowbrook Farm Charity Limited
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For the year ended 31 May 2023

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Willowbrook Farm Charity Limited
Report of the Trustees
For the year ended 31 May 2023

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 2023. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The purposes of the charity are:

- To advance education and provide recreational facilities and other opportunities in environmental stewardship, sustainable living, organic agriculture, horticulture, traditional crafts, environmental protection, country life and related subjects to benefit the public, particularly but not exclusively children and young people from ethnic minority and socially isolated backgrounds and all those who have need of such 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.

- To promote community cohesion and the Islamic values of environmental stewardship, traditional skills and tolerance.

- 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

The Willowbrook Arts and Music (WAM) festival, enabled people of varied ages and from many diverse backgrounds who don't usually participate in the arts to engage with high-quality live music, theatre & arts performances and workshops over 2 days in August 2022. Around 80% of attendees come from diverse and ethnic communities and/or are marginalised in society due to physical or learning disability, poverty or social exclusion. Attendees from previous festivals continued to report that being part of WAM develops their creativity; increases their skills, confidence & self-esteem; and supports their physical and mental health & wellbeing.

We are particularly proud that for many, WAM provides an accessible first festival experience that inspires them to engage with arts in future and this year there were a number of repeat attendees for this reason.

We promote diverse and marginalised participation through culturally appropriate programming and facilities (e.g. familiar cultural activities such as Tajweed/recitation alongside world music, no alcohol, halal food, and prayer spaces). We provided 140 free and 120 concessionary tickets for ethnic minority families, families with neurodivergent children and for refugees/asylum seekers. We worked with local partners that work with these communities to facilitate their participation.

FINANCIAL REVIEW

Income for the year was £35,749 (2022: £48,687) and total expenditure amounted to £35,421 (2022: £52,534). Willowbrook Farm Charity made an in year surplus of £328 (deficit 2022: £3,847 deficit).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

A company limited by guarantee governed by its mems 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

Name of Charity	Willowbrook Farm Charity Limited
Charity registration number	1188175
Company registration number	11974989
Principal address	Willowbrook Farm

Willowbrook Farm Charity Limited
Report of the Trustees Continued
For the year ended 31 May 2023

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 Shahida Aslam

Independent examiner

Caroline Clarke ACA
66 High Street
Lewes
East Sussex
BN7 1XG

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

..... 27 February 2024
Dr Claire El Mouden

Willowbrook Farm Charity Limited
Independent Examiners Report to the Trustees
For the year ended 31 May 2023

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 May 2023.

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 Charity 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.

.....
Caroline Clarke ACA
66 High Street
Lewes
East Sussex
BN7 1XG

28 February 2024

Willowbrook Farm Charity Limited
Statement of Financial Activities (including Income and Expenditure Account)
For the year ended 31 May 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 £	2022 £
Income and endowments from:					
Donations and legacies	2	-	26,550	26,550	24,243
Charitable activities	3	-	9,199	9,199	24,444
Total		-	35,749	35,749	48,687
Expenditure on:					
Raising funds	4	-	-	-	(1,200)
Charitable activities	5/6	-	(35,421)	(35,421)	(51,334)
Total		-	(35,421)	(35,421)	(52,534)
Net income/expenditure		-	328	328	(3,847)
Reconciliation of funds					
Total funds brought forward		284	1,935	2,219	6,066
Total funds carried forward		284	2,263	2,547	2,219

Willowbrook Farm Charity Limited
Statement of Financial Position
As at 31 May 2023

	Notes	2023 £	2022 £
Current assets			
Cash at bank and in hand		2,547	2,219
		2,547	2,219
Net current assets		2,547	2,219
Total assets less current liabilities		2,547	2,219
Net assets		2,547	2,219
The funds of the charity			
Restricted income funds	11	2,263	1,935
Unrestricted income funds	11	284	284
Total funds		2,547	2,219

For the year ended 31 May 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small 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:

Dr Claire El Mouden
Trustee
27 February 2024

Willowbrook Farm Charity Limited
Notes to the Financial Statements
For the year ended 31 May 2023

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 2023

2. Income from donations and legacies

	2023	2022
	£	£
Restricted funds		
Grants received	26,550	24,243
	26,550	24,243

Analysis of grants received

	2023	2022
	£	£
Arts Council England	26	24,243
	26	24,243

3. Income from charitable activities

	2023	2022
	£	£
Restricted funds		
<i>Community Farm to promote education and social inclusion</i>		
Income from charitable activities	9,199	24,444

4. Expenditure on generating donations and legacies

	2023	2022
	£	£
Donations	-	1,200
	-	1,200

5. Costs of charitable activities by fund type

	2023	2022
	£	£
Restricted funds		
Community Farm to promote education and social inclusion	35,147	38,905
Support costs	274	12,429
	35,421	51,334

Willowbrook Farm Charity Limited
Notes to the Financial Statements Continued
For the year ended 31 May 2023

6. Costs of charitable activities by activity type

	Activities undertaken directly	Support costs	2023	2022
	£	£	£	£
Support costs				
Community Farm to promote education and social inclusion	35,147	274	35,421	51,334

7. Analysis of support costs

	2023	2022
	£	£
Community Farm to promote education and social inclusion		
Management	274	9,449
Marketing and Promotion	-	2,980
	<u>274</u>	<u>12,429</u>

8. Particulars of employees

	2023	2022
Staff	0	0
	<u>0</u>	<u>0</u>

Willowbrook Farm Charity Limited
Notes to the Financial Statements Continued
For the year ended 31 May 2023

10. Comparative for the Statement of Financial Activities

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

11. Movement in funds

Unrestricted Funds

	Balance at 01/06/2022 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31/05/2023 £
<i>General</i>					
General	284	-	-	-	284
	284	-	-	-	284

Unrestricted Funds - Previous year

	Balance at 01/06/2021 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31/05/2022 £
<i>General</i>					
General	439	24,444	(5)	(24,594)	284
	439	24,444	(5)	(24,594)	284

Willowbrook Farm Charity Limited
Notes to the Financial Statements Continued
For the year ended 31 May 2023

Purpose of unrestricted Funds

General

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

Restricted Funds

	Balance at 01/06/2022	Incoming resources	Outgoing resources	Transfers	Balance at 31/05/2023
	£	£	£	£	£
Restricted Fund	1,935	35,749	(35,421)	-	2,263
	1,935	35,749	(35,421)	-	2,263

Restricted Funds - Previous year

	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
	5,627	24,243	(52,529)	24,594	1,935

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 Assets £
Unrestricted funds		
<i>General</i>		
General	284	284
Restricted funds		
Restricted Fund	2,263	2,263
	2,547	2,547

Willowbrook Farm Charity Limited
Notes to the Financial Statements Continued
For the year ended 31 May 2023

Previous year

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