

**RHUBARB FARM
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**



51 Field Drive
Shirebrook
Mansfield
Notts
NG20 8BT

Rhubarb Farm
Trustees' Report and Unaudited Financial Statements
For The Year Ended 31 December 2022

Contents

	Page
Company Information	3
Trustees' Report	4
Accountant's Report	10
Independent Examiner's Report	11
Statement of Financial Activities	12
Statement of Assets and Liabilities	13
Notes to the Financial Statements	14

Rhubarb Farm
Company Information
For The Year Ended 31 December 2022

Trustees	Mr John Beazer Mr Gareth Dillon Mr Simon Taylor Mrs Rebecca Dermody-Simmons Ms Megan Blake
Company Number	CE026250
Registered Office	Hardwick Street Langwith Mansfield Notts NG20 9DR
Accountants	Ben Elliott Accounting Ltd 51 Field Drive Shirebrook Mansfield Notts NG20 8BT

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st August 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

This report includes the Directors Report as required by company law.

OBJECTIVES AND ACTIVITIES

We offer work placements, training and volunteering opportunities to people with long-term issues, including ex-offenders, those with mental or physical ill health, people with learning disabilities school students struggling with their behaviour, recovering drug or alcohol misusers, and ex-service personnel with PTSD. We serve people in N Derbyshire and N Nottinghamshire.

The objects of the CIO are to promote inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society, including providing employment and training and support to improve wellbeing, or parts of society, as a result of one or more of the following factors: unemployment; financial hardship; youth or old age; ill health (physical or mental); substance abuse or dependency including alcohol and drugs; discrimination on the grounds of sex, race, disability (learning and/or physical), ethnic origin, religion, belief, creed, sexual orientation or gender re-assignment; poor educational or skills attainment; relationship or family breakdown (including domestic abuse); poor housing (that is housing that does not meet basic habitable standards; crime (either as a victim of crime or as an offender rehabilitation into society).

Significant activities

COVID

The effect of COVID on Rhubarb Farm continued to be felt into 2022, as social isolation, depression and fear of coming out of the house manifested itself among our volunteers as we got more referrals of people suffering COVID after-effects.

The income from paying placements and schools still did not reach pre-COVID levels.

Public benefit

Consultation with Stakeholders

Rhubarb Farm's stakeholders are all those individuals who use the site for work placements, training or volunteering opportunities, plus those organisations which refer people to Rhubarb Farm for support and/or training. In addition, they are also the people who live in the immediate vicinity of the site, especially in Langwith and in the administrative districts of Bolsover, North-East Derbyshire, Chesterfield, Mansfield and Bassetlaw. And there are the organisations which either fund Rhubarb Farm through grants, or award contracts, or support the Farm in other, practical or in-kind ways.

Stakeholders are integral to Rhubarb Farm's work and in the financial year January to December 2022, Rhubarb Farm has involved stakeholders in a variety of ways: -

- 1) Maintained the website www.rhubarbfarm.co.uk to give information about the enterprise.
- 2) Maintained a Facebook <https://www.facebook.com/pages/Rhubarb-Farm/222740847792024>
- 3) Run a Twitter account to reach more people with information about the work of the Farm.

- 4) Regularly leafleted, posted on Facebook, and tweeted with details of courses, activities, achievements and plans to keep people updated about Rhubarb Farm's work.
- 5) Had several articles and features about Rhubarb Farm printed or broadcast e.g., on Radio Mansfield 102, Radio Nottingham and in the local newspapers The Mansfield Chad, and The Derbyshire Times.
- 6) Worked in partnership with Bassetlaw Food Insecurity Network, Feeding Britain and 19 schools in Bassetlaw to provide food hubs in schools. We provide food once a week from Fareshare and other sources for 6 weeks training the school, after which the hub is independent and sustainable, with Fareshare delivering direct to the schools.
- 7) Increased the number of volunteers coming to site on a regular basis to about 70 people.
- 8) Provided a wide range of training course, workshops and educational activities for our volunteers. We employ a Training Manager, and with continued funding from the Derbyshire Police and Crime Commissioner's Crime Prevention Fund, we were able to employ a part-time Training Officer, who organises all the courses on site, responding to volunteers' interests and needs.
- 9) Produced fresh vegetables and sold or given them to encourage the consumption of fresh vegetables. In July 2012, we started a veg bag scheme for customers who subscribe, whereby people come to site weekly to collect their bags. In 2022, we continued to supply our veg bag customers, and also sold to local farm shops and cafes.
- 10) In April 2014, we had set up a poultry project with 100 hens to provide eggs for sale, and a chance for volunteers to learn about poultry care. This continues to function and is a good way of engaging volunteers, especially the young school students.
- 11) Also, as a means of engaging volunteers, Rhubarb Farm began keeping pigs in 2018, and this continues. Volunteers can take part in pig management.
- 12) In 2022, we were donated a Shetland pony and a donkey, with all food and vet fees being covered by the owner. The care of these two has been a very important aspect about coming to the Farm for some of our volunteers, who have gradually socialised these animals very effectively.
- 13) In July 2022 the Farm again held its annual Volunteer Celebration, to present certificates to all the volunteers who had worked at the Farm during the past year. The Chair of Bolsover District Council presented the certificates, making the volunteers feel special that a local notable was interested in their achievements.
- 14) Rhubarb Farm employs people whose backgrounds often mean they have problems finding work elsewhere. We have a history of supporting people into work, and these appointments exemplify our ethos. In this financial period 30% of our staff were people who first started as volunteers at the Farm. 3 ex-offenders, 5 people with mental ill health, one person who is profoundly deaf, 1 recovering alcoholic and 1 recovering drug misuser were all employed at the Farm during 2022.
- 15) We are contracted by several schools to take students who are struggling with their behaviour in school. They come for one or two days a week on the Farm, as an alternative placement and got involved in whatever work is going on at the time and undertake ASDAN courses. Schools think we work miracles with them, but it is because we are providing them with the right environment for their needs. We turn these kids round and when they move on, they have learnt better to control themselves, have found interests and motivation, and view life more positively than when they started at the Farm. For some of these children the impact of COVID is still evident in their behaviour and attitudes, but high staff-student ratios means we were able to help them move forward.

16) The grant from Derbyshire County Council to provide services for drug and alcohol misusers ended in April 2022. Since 2012, this had allowed the Farm to employ a Drug and Alcohol Worker to work with recovering substance misusers to help them change their lives for the better. We had to make the Drug and Alcohol Worker post redundant, although we continue to accept recovering substance misusers who self-referred, because of their need for support.

17) Pre-COVID the Farm received referrals of people with high support needs, and this was an asset to our income streams. Most of these people have learning disability and/or mental ill health and those with learning disability are paid under the direct payments or personalised budget system, funded by their local authority. Both Nottinghamshire and Derbyshire fund volunteers at the Farm in this way. However, COVID meant that they were not able to attend, and our income dropped, even though the Farm was still supported financially for some of them. In 2022, with volunteers being able to come back to the Farm, we continued the recovery from loss of income, but even by the end of December 2022, it had not returned to pre-COVID levels.

18) With funding from the Big Lottery Fund, Rhubarb Farm continued to run the BUDDIES Project for people with mental ill health. The award allows us to employ 2 people, a Volunteer Co-ordinator and a Support Worker. The Volunteer Co-ordinator arranges volunteer attendance and support systems, liaises with families, referrers and other agencies, delivers a Buddy Volunteer Training course, and ensures the delivery of the Wellbeing Wheel to help volunteers identify their needs for support.

19) Were funded in 2022 by the Rank Foundation, to refurbish our Snug (for communal activities).

20) Were funded by the Arts Council through Bassetlaw Council for Voluntary Service to support vulnerable young people into arts activities. Among the activities was the construction of large installation called the Heath Robinson Feature. Volunteers worked under the guidance of a local sculptor, Phil Neal.

21) In October 2022, the Farm was able to hold pumpkin picking days so that local families could come and pick their own pumpkins and do pumpkin activities on site. This was very popular and we sold about 400 pumpkins that we had grown.

22) Rhubarb Farm's Garden Maintenance Team continued with a few customers working on local gardens and community facilities.

23) The Rhubarb Farm Board meets every two months to oversee the work and financial management of the enterprise. In addition, Board members attend events and support the activities at the Farm in person.

24) After registration as a CIO (Charitable Incorporated Organisation) in June 2021 Rhubarb Farm CIC worked to help the establish and grow the CIO during 2022. Another trustee, Megan Blake, an academic specialising in food redistribution, joined the Trustee board.

OBJECTIVES AND ACTIVITIES

Donations and aid

These were formerly referred to as grants, however it is more appropriate to describe them as donations. The donations are not sent for specific projects, nor do they have strict conditions attached regarding how or when they should be spent. The donations can be used to support the general activities and operating charity.

STRATEGIC REPORT

Financial review

Financial position

The charity's only income for the year was one donation from the associated Community interest company – Rhubarb Farm CIC to enable the charity to begin its operations and by a small amount of bank interest achieved from the balance of this donation received.

The only expenses of the charity for this year were bank charges.

Reserves policy

The Charity's policy is to hold approximately two months of operational expenditure as reserves. The closing funds at the year-end meets the Charity's reserves policy. The closing balance is significantly higher to enable the charity to start caring for its own expenses.

Going concern

There are no uncertainties about the Charity's continuing as a going concern.

Principal risks and uncertainties

The major risks to which the Charity is exposed have been formally reviewed, with particular focus on events that would seriously impede the operations of the Charity. Strategic safeguards are in place to reduce, as far as possible, the impact of those risks. The risk register was updated most recently in May 2021.

The principal risks and uncertainties are in the following areas: Health and safety, IT disaster recovery and planning, lack of building fabric maintenance.

Health and Safety

Caring for large groups of individuals brings with it the risks of accidents either in working facilities or accommodation. This risk is mitigated by a rigorous health and safety routine. Experts in this area give constant advice and direction as to how working and living practices can be made safer. The workers are continuously trained in the procedures they should undertake, and how they should carry out their tasks in the safest manner. Documentation is provided as part of their training.

IT disaster recovery and planning

The systems used to achieve the aims of the Charity are completely reliant on IT services. The potential for such services to be damaged or impeded in some way is a serious risk to the operations of the Charity. This risk is mitigated by extremely detailed IT backup procedures. Offsite backups are carried out regularly, with sensitive data being backed up more frequently. Should a physical server be lost, remote servers kept off-site can take over and ensure the continued running of operations. In the unlikely event that the network goes down, a strong, robust infrastructure allows for operations to continue uninterrupted.

Lack of building fabric maintenance

Regular repair and maintenance programmes are carried out to a high standard. Experts in relevant areas give training and monitor these areas carefully. Ongoing training and

documentation is provided based on appropriate standards and followed by those who have the responsibility for caring for the buildings.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity was incorporated on 10th June 2021 and is governed by the Memorandum and Articles of Charity.

Organisational structure

The charity is constituted as a company limited by guarantee.

The Trustees of the Charity who held office during the year and at the date of this report, are set out below. When necessary, the Trustees review potential candidates, on the basis set out in the Articles of Charity. Their abilities and qualifications are evaluated by the Trustees. New Trustees are given training in both operational and financial matters with the aid of the existing trustees and relevant documentation and guidance provided by the Charity Commission.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the management committee should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is not appropriate to assume that the company will continue on that basis.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 1985. The Trustees 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.

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to select suitable accounting policies and then apply them consistently; observe the methods and principles in the Charity 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; prepare the financial statements

Rhubarb Farm CIO
Company No. CE026250
Trustees' Report For The Year Ended 31 December 2022 (continued)

on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

Trustees

The Trustees who held office during the year were as follows:

Mr John Beazer

Mrs Angela Keyworth Resigned 15/10/2022

Mr Peter Finch Resigned 15/10/2022

Mr Gareth Dillon

Mr Simon Taylor

Mrs Rebecca Dermody-Simmons Appointed 15/10/2022

Ms Megan Blake Appointed 15/10/2022

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies' regime within Part 15 of the Companies Act 2006.

On behalf of the trustees

Mr John Beazer

Chairman



Date 22 September 2023

Rhubarb Farm CIO
Accountant's Report
For The Year Ended 31 December 2022

Report of the Accountant to the Trustees of Rhubarb Farm

These financial statements have been prepared in accordance with our terms of engagement and in order to assist you to fulfil your duties under the Companies Acts that relate to preparing the financial statements of the company for the year ended 31 December 2022.

We have prepared these financial statements based on the accounting records, information and explanations provided by you. We do not express any opinion on the financial statements.

On the Statement of Assets and Liabilities you have acknowledged your duties under the prevailing Companies Acts to ensure that the company keeps adequate accounting records and prepares financial statements that give "a true and fair view".

You have determined that the company is exempt from the statutory requirement for an audit for this accounting year. Therefore, the financial statements are unaudited.

The financial statements are provided exclusively to the director for the limited purpose mentioned above and may not be used or relied upon for any other purpose or by any other person, and we shall not be liable for any other usage or reliance.

Signed



Benjamin Elliott FMAAT
4th July 2023

Ben Elliott Accounting Ltd
51 Field Drive
Shirebrook
Mansfield
Notts
NG20 8BT

Rhubarb Farm CIO
Independent Examiner's Report
For The Year Ended 31 December 2022

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 December 2022.

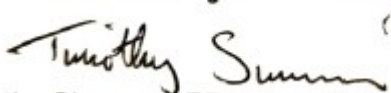
As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trusts accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- The accounting records were not kept in accordance with section 130 of the Charities Act: or
- The accounts did not accord with the accounting records: or
- The accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities considered as part of an independent examination.

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.



Timothy Simmons
Fellow Association International Accountants

Signed 13 September 2023

A A Accountancy
177 Chesterfield Road South
Mansfield
Nottinghamshire
NG19 9QU

Rhubarb Farm
Statement of Financial Activities
For The Year Ended 31 December 2022

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Incoming resources from generated funds:					
<i>Voluntary income:</i>					
Donations and grants	2	41,310	-	41,310	30,600
Investment income		56	-	56	4
Total incoming resources		41,366	-	41,366	30,604
Resources Expended					
Bank charges		1	-	1	1
Total resources expended		1	-	1	1
Net income for the year. (Net incoming resources before other recognised gains)		41,365	-	41,365	30,603
Other recognised gains		-	-	-	-
Net movement in funds		41,365	-	41,365	30,603
Reconciliation of funds					
Total funds brought forward		-	-	-	-
Total funds carried forward		71,968	-	71,968	30,603

The notes on page 14 to 15 form part of these financial statements.

Rhubarb Farm
Statement of Assets and Liabilities
As at 31 December 2022

	Notes	2022		2021	
		£	£	£	£
CURRENT ASSETS					
Cash at bank and in hand		71,968		30,603	
		71,968		30,603	
NET CURRENT ASSETS (LIABILITIES)			71,968		30,603
TOTAL ASSETS LESS CURRENT LIABILITIES			71,968		30,603
NET ASSETS			71,968		30,603
General funds		71,968		30,603	
TOTAL FUNDS			71,968		30,603

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

The trustees have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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.

On behalf of the Trustees



Date 22 September 2023

The notes on page 14 to 15 form part of these financial statements.

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities “The Financial Reporting Standard applicable in the UK and Republic of Ireland” and the Companies Act 2006

1.2. Fund accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Unrestricted funds include a revaluation reserve representing the restatement of investment assets at market values.
- Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

1.3 Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to, and virtually certain to receive, the income and the amount can be quantified with reasonable accuracy. The following policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Clothing and other items donated for resale through the charity’s shop are included as incoming resources within activities for generating funds when they are sold.
- Investment income is included when receivable.
- Incoming resources from charitable trading activity are accounted for when earned.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

1.4 Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity’s shop.
- 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.

Rhubarb Farm
Notes to the Financial Statements
For The Year Ended 31 December 2022

- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

2. Donations

	Unrestricted	Restricted	2022 Total	2021 Total £
Donations	41,365	-	41,365	30,600
	41,365	-	41,365	30,600

3. Total Resources Expended

	Basis of allocation	Governance	2022 Total	2021 Total
		£	£	£
Support costs allocated to activities				
Bank Charges	Transactions	1	1	1
Total resources expended		1	1	1

4. Trustee Remuneration & Related Party Transactions

No trustees received any remuneration during the year.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

5. Taxation

As a charity, Rhubarb Farm CIO is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

6. General Information

Rhubarb Farm CIO is a private company, limited by shares, incorporated in England & Wales, registered number CE026250. The registered office is Hardwick Street, Langwith, Mansfield, Notts, NG20 9DR.

**RHUBARB FARM
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**



51 Field Drive
Shirebrook
Mansfield
Notts
NG20 8BT

Rhubarb Farm
Trustees' Report and Unaudited Financial Statements
For The Year Ended 31 December 2022

Contents

	Page
Company Information	3
Trustees' Report	4
Accountant's Report	10
Independent Examiner's Report	11
Statement of Financial Activities	12
Statement of Assets and Liabilities	13
Notes to the Financial Statements	14

Rhubarb Farm
Company Information
For The Year Ended 31 December 2022

Trustees	Mr John Beazer Mr Gareth Dillon Mr Simon Taylor Mrs Rebecca Dermody-Simmons Ms Megan Blake
Company Number	CE026250
Registered Office	Hardwick Street Langwith Mansfield Notts NG20 9DR
Accountants	Ben Elliott Accounting Ltd 51 Field Drive Shirebrook Mansfield Notts NG20 8BT

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st August 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

This report includes the Directors Report as required by company law.

OBJECTIVES AND ACTIVITIES

We offer work placements, training and volunteering opportunities to people with long-term issues, including ex-offenders, those with mental or physical ill health, people with learning disabilities school students struggling with their behaviour, recovering drug or alcohol misusers, and ex-service personnel with PTSD. We serve people in N Derbyshire and N Nottinghamshire.

The objects of the CIO are to promote inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society, including providing employment and training and support to improve wellbeing, or parts of society, as a result of one or more of the following factors: unemployment; financial hardship; youth or old age; ill health (physical or mental); substance abuse or dependency including alcohol and drugs; discrimination on the grounds of sex, race, disability (learning and/or physical), ethnic origin, religion, belief, creed, sexual orientation or gender re-assignment; poor educational or skills attainment; relationship or family breakdown (including domestic abuse); poor housing (that is housing that does not meet basic habitable standards; crime (either as a victim of crime or as an offender rehabilitation into society).

Significant activities

COVID

The effect of COVID on Rhubarb Farm continued to be felt into 2022, as social isolation, depression and fear of coming out of the house manifested itself among our volunteers as we got more referrals of people suffering COVID after-effects.

The income from paying placements and schools still did not reach pre-COVID levels.

Public benefit

Consultation with Stakeholders

Rhubarb Farm's stakeholders are all those individuals who use the site for work placements, training or volunteering opportunities, plus those organisations which refer people to Rhubarb Farm for support and/or training. In addition, they are also the people who live in the immediate vicinity of the site, especially in Langwith and in the administrative districts of Bolsover, North-East Derbyshire, Chesterfield, Mansfield and Bassetlaw. And there are the organisations which either fund Rhubarb Farm through grants, or award contracts, or support the Farm in other, practical or in-kind ways.

Stakeholders are integral to Rhubarb Farm's work and in the financial year January to December 2022, Rhubarb Farm has involved stakeholders in a variety of ways: -

- 1) Maintained the website www.rhubarbfarm.co.uk to give information about the enterprise.
- 2) Maintained a Facebook <https://www.facebook.com/pages/Rhubarb-Farm/222740847792024>
- 3) Run a Twitter account to reach more people with information about the work of the Farm.

- 4) Regularly leafleted, posted on Facebook, and tweeted with details of courses, activities, achievements and plans to keep people updated about Rhubarb Farm's work.
- 5) Had several articles and features about Rhubarb Farm printed or broadcast e.g., on Radio Mansfield 102, Radio Nottingham and in the local newspapers The Mansfield Chad, and The Derbyshire Times.
- 6) Worked in partnership with Bassetlaw Food Insecurity Network, Feeding Britain and 19 schools in Bassetlaw to provide food hubs in schools. We provide food once a week from Fareshare and other sources for 6 weeks training the school, after which the hub is independent and sustainable, with Fareshare delivering direct to the schools.
- 7) Increased the number of volunteers coming to site on a regular basis to about 70 people.
- 8) Provided a wide range of training course, workshops and educational activities for our volunteers. We employ a Training Manager, and with continued funding from the Derbyshire Police and Crime Commissioner's Crime Prevention Fund, we were able to employ a part-time Training Officer, who organises all the courses on site, responding to volunteers' interests and needs.
- 9) Produced fresh vegetables and sold or given them to encourage the consumption of fresh vegetables. In July 2012, we started a veg bag scheme for customers who subscribe, whereby people come to site weekly to collect their bags. In 2022, we continued to supply our veg bag customers, and also sold to local farm shops and cafes.
- 10) In April 2014, we had set up a poultry project with 100 hens to provide eggs for sale, and a chance for volunteers to learn about poultry care. This continues to function and is a good way of engaging volunteers, especially the young school students.
- 11) Also, as a means of engaging volunteers, Rhubarb Farm began keeping pigs in 2018, and this continues. Volunteers can take part in pig management.
- 12) In 2022, we were donated a Shetland pony and a donkey, with all food and vet fees being covered by the owner. The care of these two has been a very important aspect about coming to the Farm for some of our volunteers, who have gradually socialised these animals very effectively.
- 13) In July 2022 the Farm again held its annual Volunteer Celebration, to present certificates to all the volunteers who had worked at the Farm during the past year. The Chair of Bolsover District Council presented the certificates, making the volunteers feel special that a local notable was interested in their achievements.
- 14) Rhubarb Farm employs people whose backgrounds often mean they have problems finding work elsewhere. We have a history of supporting people into work, and these appointments exemplify our ethos. In this financial period 30% of our staff were people who first started as volunteers at the Farm. 3 ex-offenders, 5 people with mental ill health, one person who is profoundly deaf, 1 recovering alcoholic and 1 recovering drug misuser were all employed at the Farm during 2022.
- 15) We are contracted by several schools to take students who are struggling with their behaviour in school. They come for one or two days a week on the Farm, as an alternative placement and got involved in whatever work is going on at the time and undertake ASDAN courses. Schools think we work miracles with them, but it is because we are providing them with the right environment for their needs. We turn these kids round and when they move on, they have learnt better to control themselves, have found interests and motivation, and view life more positively than when they started at the Farm. For some of these children the impact of COVID is still evident in their behaviour and attitudes, but high staff-student ratios means we were able to help them move forward.

16) The grant from Derbyshire County Council to provide services for drug and alcohol misusers ended in April 2022. Since 2012, this had allowed the Farm to employ a Drug and Alcohol Worker to work with recovering substance misusers to help them change their lives for the better. We had to make the Drug and Alcohol Worker post redundant, although we continue to accept recovering substance misusers who self-referred, because of their need for support.

17) Pre-COVID the Farm received referrals of people with high support needs, and this was an asset to our income streams. Most of these people have learning disability and/or mental ill health and those with learning disability are paid under the direct payments or personalised budget system, funded by their local authority. Both Nottinghamshire and Derbyshire fund volunteers at the Farm in this way. However, COVID meant that they were not able to attend, and our income dropped, even though the Farm was still supported financially for some of them. In 2022, with volunteers being able to come back to the Farm, we continued the recovery from loss of income, but even by the end of December 2022, it had not returned to pre-COVID levels.

18) With funding from the Big Lottery Fund, Rhubarb Farm continued to run the BUDDIES Project for people with mental ill health. The award allows us to employ 2 people, a Volunteer Co-ordinator and a Support Worker. The Volunteer Co-ordinator arranges volunteer attendance and support systems, liaises with families, referrers and other agencies, delivers a Buddy Volunteer Training course, and ensures the delivery of the Wellbeing Wheel to help volunteers identify their needs for support.

19) Were funded in 2022 by the Rank Foundation, to refurbish our Snug (for communal activities).

20) Were funded by the Arts Council through Bassetlaw Council for Voluntary Service to support vulnerable young people into arts activities. Among the activities was the construction of large installation called the Heath Robinson Feature. Volunteers worked under the guidance of a local sculptor, Phil Neal.

21) In October 2022, the Farm was able to hold pumpkin picking days so that local families could come and pick their own pumpkins and do pumpkin activities on site. This was very popular and we sold about 400 pumpkins that we had grown.

22) Rhubarb Farm's Garden Maintenance Team continued with a few customers working on local gardens and community facilities.

23) The Rhubarb Farm Board meets every two months to oversee the work and financial management of the enterprise. In addition, Board members attend events and support the activities at the Farm in person.

24) After registration as a CIO (Charitable Incorporated Organisation) in June 2021 Rhubarb Farm CIC worked to help the establish and grow the CIO during 2022. Another trustee, Megan Blake, an academic specialising in food redistribution, joined the Trustee board.

OBJECTIVES AND ACTIVITIES

Donations and aid

These were formerly referred to as grants, however it is more appropriate to describe them as donations. The donations are not sent for specific projects, nor do they have strict conditions attached regarding how or when they should be spent. The donations can be used to support the general activities and operating charity.

STRATEGIC REPORT

Financial review

Financial position

The charity's only income for the year was one donation from the associated Community interest company – Rhubarb Farm CIC to enable the charity to begin its operations and by a small amount of bank interest achieved from the balance of this donation received.

The only expenses of the charity for this year were bank charges.

Reserves policy

The Charity's policy is to hold approximately two months of operational expenditure as reserves. The closing funds at the year-end meets the Charity's reserves policy. The closing balance is significantly higher to enable the charity to start caring for its own expenses.

Going concern

There are no uncertainties about the Charity's continuing as a going concern.

Principal risks and uncertainties

The major risks to which the Charity is exposed have been formally reviewed, with particular focus on events that would seriously impede the operations of the Charity. Strategic safeguards are in place to reduce, as far as possible, the impact of those risks. The risk register was updated most recently in May 2021.

The principal risks and uncertainties are in the following areas: Health and safety, IT disaster recovery and planning, lack of building fabric maintenance.

Health and Safety

Caring for large groups of individuals brings with it the risks of accidents either in working facilities or accommodation. This risk is mitigated by a rigorous health and safety routine. Experts in this area give constant advice and direction as to how working and living practices can be made safer. The workers are continuously trained in the procedures they should undertake, and how they should carry out their tasks in the safest manner. Documentation is provided as part of their training.

IT disaster recovery and planning

The systems used to achieve the aims of the Charity are completely reliant on IT services. The potential for such services to be damaged or impeded in some way is a serious risk to the operations of the Charity. This risk is mitigated by extremely detailed IT backup procedures. Offsite backups are carried out regularly, with sensitive data being backed up more frequently. Should a physical server be lost, remote servers kept off-site can take over and ensure the continued running of operations. In the unlikely event that the network goes down, a strong, robust infrastructure allows for operations to continue uninterrupted.

Lack of building fabric maintenance

Regular repair and maintenance programmes are carried out to a high standard. Experts in relevant areas give training and monitor these areas carefully. Ongoing training and

documentation is provided based on appropriate standards and followed by those who have the responsibility for caring for the buildings.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity was incorporated on 10th June 2021 and is governed by the Memorandum and Articles of Charity.

Organisational structure

The charity is constituted as a company limited by guarantee.

The Trustees of the Charity who held office during the year and at the date of this report, are set out below. When necessary, the Trustees review potential candidates, on the basis set out in the Articles of Charity. Their abilities and qualifications are evaluated by the Trustees. New Trustees are given training in both operational and financial matters with the aid of the existing trustees and relevant documentation and guidance provided by the Charity Commission.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the management committee should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is not appropriate to assume that the company will continue on that basis.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 1985. The Trustees 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.

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to select suitable accounting policies and then apply them consistently; observe the methods and principles in the Charity 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; prepare the financial statements

Rhubarb Farm CIO
Company No. CE026250
Trustees' Report For The Year Ended 31 December 2022 (continued)

on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

Trustees

The Trustees who held office during the year were as follows:

Mr John Beazer

Mrs Angela Keyworth Resigned 15/10/2022

Mr Peter Finch Resigned 15/10/2022

Mr Gareth Dillon

Mr Simon Taylor

Mrs Rebecca Dermody-Simmons Appointed 15/10/2022

Ms Megan Blake Appointed 15/10/2022

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies' regime within Part 15 of the Companies Act 2006.

On behalf of the trustees

Mr John Beazer
Chairman

Date

Rhubarb Farm CIO
Accountant's Report
For The Year Ended 31 December 2022

Report of the Accountant to the Trustees of Rhubarb Farm

These financial statements have been prepared in accordance with our terms of engagement and in order to assist you to fulfil your duties under the Companies Acts that relate to preparing the financial statements of the company for the year ended 31 December 2022.

We have prepared these financial statements based on the accounting records, information and explanations provided by you. We do not express any opinion on the financial statements.

On the Statement of Assets and Liabilities you have acknowledged your duties under the prevailing Companies Acts to ensure that the company keeps adequate accounting records and prepares financial statements that give "a true and fair view".

You have determined that the company is exempt from the statutory requirement for an audit for this accounting year. Therefore, the financial statements are unaudited.

The financial statements are provided exclusively to the director for the limited purpose mentioned above and may not be used or relied upon for any other purpose or by any other person, and we shall not be liable for any other usage or reliance.

Signed

Benjamin Elliott FMAAT
4th July 2023

Ben Elliott Accounting Ltd
51 Field Drive
Shirebrook
Mansfield
Notts
NG20 8BT

**Rhubarb Farm CIO
Independent Examiner's Report
For The Year Ended 31 December 2022**

Rhubarb Farm
Statement of Financial Activities
For The Year Ended 31 December 2022

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Incoming resources from generated funds:					
<i>Voluntary income:</i>					
Donations and grants	2	41,310	-	41,310	30,600
Investment income		56	-	56	4
Total incoming resources		41,366	-	41,366	30,604
Resources Expended					
Bank charges		1	-	1	1
Total resources expended		1	-	1	1
Net income for the year. (Net incoming resources before other recognised gains)		41,365	-	41,365	30,603
Other recognised gains		-	-	-	-
Net movement in funds		41,365	-	41,365	30,603
Reconciliation of funds					
Total funds brought forward		-	-	-	-
Total funds carried forward		71,968	-	71,968	30,603

The notes on page 14 to 15 form part of these financial statements.

Rhubarb Farm
Statement of Assets and Liabilities
As at 31 December 2022

	Notes	2022		2021	
		£	£	£	£
CURRENT ASSETS					
Cash at bank and in hand		71,968		30,603	
		71,968		30,603	
NET CURRENT ASSETS (LIABILITIES)			71,968		30,603
TOTAL ASSETS LESS CURRENT LIABILITIES			71,968		30,603
NET ASSETS			71,968		30,603
General funds			71,968		30,603
TOTAL FUNDS			71,968		30,603

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

The trustees have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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.

On behalf of the Trustees

Date

The notes on page 14 to 15 form part of these financial statements.

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities “The Financial Reporting Standard applicable in the UK and Republic of Ireland” and the Companies Act 2006

1.2. Fund accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Unrestricted funds include a revaluation reserve representing the restatement of investment assets at market values.
- Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

1.3 Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to, and virtually certain to receive, the income and the amount can be quantified with reasonable accuracy. The following policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Clothing and other items donated for resale through the charity’s shop are included as incoming resources within activities for generating funds when they are sold.
- Investment income is included when receivable.
- Incoming resources from charitable trading activity are accounted for when earned.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

1.4 Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity’s shop.
- 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.

Rhubarb Farm
Notes to the Financial Statements
For The Year Ended 31 December 2022

- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

2. Donations

	Unrestricted	Restricted	2022 Total	2021 Total £
Donations	41,365	-	41,365	30,600
	41,365	-	41,365	30,600

3. Total Resources Expended

	Basis of allocation	Governance £	2022 Total £	2021 Total £
Support costs allocated to activities				
Bank Charges	Transactions	1	1	1
Total resources expended		1	1	1

4. Trustee Remuneration & Related Party Transactions

No trustees received any remuneration during the year.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

5. Taxation

As a charity, Rhubarb Farm CIO is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

6. General Information

Rhubarb Farm CIO is a private company, limited by shares, incorporated in England & Wales, registered number CE026250. The registered office is Hardwick Street, Langwith, Mansfield, Notts, NG20 9DR.

RHUBARB FARM
YEAR ENDED 31 DECEMBER 2022
CHARITY NUMBER: CE026250

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 December 2022.

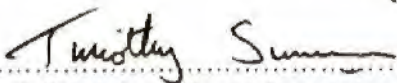
As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trusts accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- The accounting records were not kept in accordance with section 130 of the Charities Act: or
- The accounts did not accord with the accounting records: or
- The accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities considered as part of an independent examination.

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.

Signed  Timothy Simmons
Fellow Association International Accountants
13 September 2023

A A Accountancy
177 Chesterfield Road South
Mansfield
Nottinghamshire
NG19 9QU