Rural Support

Northern Ireland · Charity number 102591

Details

Status	Received
Company number	42579
Registered	2016-12-12
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	Unit 3 Part 2Nd Floor Molesworth Place Molesworth Street Cookstown Co.Tyrone Bt80 8nx BT80 8NX
Phone	0288676 0040
Email	keelin@ruralsupport.org.uk
Website	www.ruralsupport.org.uk

Activities

Purposes: The Company is established for:- (i) the relief of poverty; (ii) the relief of sickness and the protection and preservation of the physical and mental health of the rural communities in Northern Ireland (the "area of benefit"); and (iii) the promotion of research into the said causes and effects of physical and mental stress within the rural communities and to publish the useful results of such research.

What the charity does: The prevention or relief of poverty,The advancement of health or the saving of lives,The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

How the charity works: Advice/advocacy/information,Counselling/support,General charitable purposes,Rural development,Volunteer development

Who the charity helps: General public,Men,Voluntary and community sector,Volunteers,Women,Youth (14-25 year olds)

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Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,204,704	£1,196,353	£-148,940	18

Trustees

Name	Role	Appointed
Damien Tumelty		
Gerry Doran		
Mr Derek Lough		
Mr Ian Stevenson		
Mr Peter Alexander		
Mr Robin Irvine		
Mr Victor Chestnutt		
Ms Claire Lynn		
Ms Gill Gallagher		
Ms Heather Patterson		
Ms Lauren Vance		

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Rural Support

Northern Ireland - Charity number 102591

Accounts

Rural Support

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

	Note	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Income and endowments					
Donations and legacies	**5**	59,382	–	59,382	64,296
Charitable activities	**6**	182,723	961,601	1,144,324	837,160
Investment income	**7**	998	–	998	2,363
Total income		243,103	961,601	1,204,704	903,819
Expenditure					
Expenditure on charitable activities	**8,9**	383,578	812,775	1,196,353	937,328
Total expenditure		383,578	812,775	1,196,353	937,328
Net income/(expenditure)		(140,475)	148,826	8,351	(33,509)
Transfers between funds		3,658	(3,658)	–	–
Net movement in funds		(136,817)	145,168	8,351	(33,509)
Reconciliation of funds					
Total funds brought forward		230,490	(1,622)	228,868	262,377
Total funds carried forward		93,673	143,546	237,219	228,868

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 18 to 29 form part of these financial statements.

Rural Support

Company Limited by Guarantee

Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	**15**	13,472	9,885
Current assets			
Debtors	**16**	296,835	96,359
Cash at bank and in hand		75,852	245,675
		372,687	342,034
Creditors: amounts falling due within one year	**17**	148,940	123,051
Net current assets		223,747	218,983
Total assets less current liabilities		237,219	228,868
Net assets		237,219	228,868
Funds of the charity			
Restricted funds		143,546	(1,622)
Unrestricted funds		93,673	230,490
Total charity funds	**20**	237,219	228,868

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 4 December 2025, and are signed on behalf of the board by:



I H Stevenson
Trustee

The notes on pages 18 to 29 form part of these financial statements.

Rural Support

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2025

	2025	2024
	£	£
Cash flows from operating activities		
Net income/(expenditure)	8,351	(33,509)
Adjustments for:		
Depreciation of tangible fixed assets	5,046	3,799
Other interest receivable and similar income	(998)	(2,363)
Interest payable and similar charges	608	510
Accrued (income)/expenses	(51,466)	25,361
Changes in:		
Trade and other debtors	(148,291)	5,265
Trade and other creditors	25,170	(10,038)
Cash generated from operations	(161,580)	(10,975)
Interest paid	(608)	(510)
Interest received	998	2,363
Net cash used in operating activities	(161,190)	(9,122)
Cash flows from investing activities		
Purchase of tangible assets	(8,633)	(11,980)
Net cash used in investing activities	(8,633)	(11,980)
Net decrease in cash and cash equivalents	(169,823)	(21,102)
Cash and cash equivalents at beginning of year	245,675	266,777
Cash and cash equivalents at end of year	75,852	245,675

The notes on pages 18 to 29 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Unit 3 Molesworth Place, Molesworth Street, Cookstown, BT80 8NX, Northern Ireland.

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	33% straight line
Office Equipment	-	33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The company is a company limited by guarantee and not having a share capital. The liability of guarantors is limited to £1 in the event of the company being wound up.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Donations			
Donations and Legacies	59,382	–	59,382

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations and Legacies	63,555	741	64,296

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
DAERA - Core	–	304,298	304,298
DAERA - Social Farming	–	78,751	78,751
DAERA - Farming for Generations	–	212,838	212,838
Public Health Agency	–	73,626	73,626
Rural Health Form	–	5,711	5,711
Princes Countryside Fund - Resilience	–	40,652	40,652
Farm Family Key Skills	–	–	–
RABI & LFT Fund	–	8,725	8,725
Plough On	–	108,641	108,641
Life Beyond	102,923	–	102,923
Reviving Rural	–	–	–
Awards for All	–	20,000	20,000
NFU	75,000	–	75,000
Dormant Accounts	–	58,843	58,843
Northern Trust	–	46,562	46,562
Ireland Funds	–	1,954	1,954
Study Tour Deposits	–	–	–
BOTG	4,800	–	4,800
Farmers Choir	–	–	–
Elevate	–	1,000	1,000
AI Services	–	–	–
Other income from charitable activities	–	–	–
	182,723	961,601	1,144,324

6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
DAERA - Core	–	234,711	234,711
DAERA - Social Farming	–	75,969	75,969
DAERA - Farming for Generations	–	–	–
Public Health Agency	–	89,033	89,033
Rural Health Form	–	–	–
Princes Countryside Fund - Resilience	–	45,136	45,136
Farm Family Key Skills	–	9,230	9,230
RABI & LFT Fund	–	11,275	11,275
Plough On	–	95,241	95,241
Life Beyond	85,211	–	85,211
Reviving Rural	–	49,387	49,387
Awards for All	–	–	–
NFU	104,654	–	104,654
Dormant Accounts	–	14,444	14,444
Northern Trust	–	6,120	6,120
Ireland Funds	–	–	–
Study Tour Deposits	–	4,810	4,810
BOTG	2,970	–	2,970
Farmers Choir	–	3,160	3,160
Elevate	–	4,000	4,000
AI Services	–	808	808
Other income from charitable activities	208	793	1,001
	193,043	644,117	837,160

7. Investment income

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	998	998	2,363	2,363

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Rural Support	177,674	678,321	855,995
Support costs	205,904	134,454	340,358
	383,578	812,775	1,196,353

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Rural Support	139,548	584,775	724,323
Support costs	118,970	94,035	213,005
	258,518	678,810	937,328

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2025 £**	Total fund 2024 £
Rural Support	855,995	262,595	1,118,590	918,639
Governance costs	–	77,763	77,763	18,689
	855,995	340,358	1,196,353	937,328

10. Analysis of support costs

	Analysis of Support Costs £	**Total 2025 £**	Total 2024 £
Staff costs	94,390	94,390	98,380
Premises	33,619	33,619	20,621
Communications and IT	79,774	79,774	44,078
General office	22,770	22,770	16,174
Human resources	32,042	32,042	15,063
Governance costs	77,763	77,763	18,689
	340,358	340,358	213,005

11. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	5,046	3,799

12. Auditors remuneration

	2025	2024
	£	£
Fees payable for the audit of the financial statements	5,520	4,200

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	538,057	502,419
Social security costs	50,493	42,879
Employer contributions to pension plans	29,339	28,342
	617,889	573,640

The average head count of employees during the year was 18 (2024: 18). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Number of staff	18	18

Redundancy payments were made to two staff during the year, which included ex-gratia payments of £8,074. The redundancies arose from the restructuring of management structure in the charity.

The number of employees whose remuneration for the year fell within the following bands, were:

	2025	2024
	No.	No.
£60,000 to £69,999	1	–

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £147,256 (2024: £202,303).

14. Trustee remuneration and expenses

No Members of the Board of Trustees received any remuneration or reimbursement of out-of-pocket expenses during the year (2024: £nil).

No Trustee or other person related to the charity had any personal interest in any contact or transaction entered into by the charity during the year (2024: £nil).

15. Tangible fixed assets

	Fixtures and fittings £	Equipment £	**Total £**
Cost			
At 1 April 2024	16,833	30,611	47,444
Additions	1,920	6,713	8,633
At 31 March 2025	18,753	37,324	56,077
Depreciation			
At 1 April 2024	10,860	26,699	37,559
Charge for the year	2,519	2,527	5,046
At 31 March 2025	13,379	29,226	42,605
Carrying amount			
At 31 March 2025	5,374	8,098	13,472
At 31 March 2024	5,973	3,912	9,885

16. Debtors

	2025 £	2024 £
Trade debtors	138,579	4,539
Prepayments and accrued income	156,163	90,927
Other debtors	2,093	893
	296,835	96,359

17. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	66,459	19,276
Accruals and deferred income	62,791	84,980
Social security and other taxes	19,189	14,062
Other creditors	501	4,733
	148,940	123,051

18. Deferred income

	2025 £	2024 £
At 1 April 2024	80,179	94,734
Amount released to income	(80,179)	(94,734)
Amount deferred in year	57,271	80,179
At 31 March 2025	57,271	80,179

19. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £29,339 (2024: £28,342).

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024	Income	Expenditure	Transfers	**At 31 March 2025**
	£	£	£	£	£
General funds	230,490	243,103	(383,578)	3,658	93,673

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	239,969	258,961	(258,518)	(9,922)	230,490

Restricted funds

	At 1 April 2024	Income	Expenditure	Transfers	**At 31 March 2025**
	£	£	£	£	£
DAERA - Core	(11,299)	304,298	(303,861)	–	(10,862)
DAERA - Social Farming	(4,575)	78,751	(82,737)	–	(8,561)
DAERA - Farming for Generations	–	212,838	(103,654)	–	109,184
Public Health Agency	21,959	73,626	(71,183)	–	24,402
PCF - Resilience	(2,759)	28,304	(10,700)	–	14,845
Farm Family Key Skills	4,033	–	–	(4,033)	–
RABI & LFT Fund	–	8,725	(2,605)	–	6,120
Plough On	(5,873)	108,641	(100,319)	–	2,449
Reviving Rural	–	–	–	–	–
NFU	(95)	–	–	95	–
Dormant Accounts	–	58,843	(58,843)	–	–

20. Analysis of charitable funds *(continued)*

Northern Trust	–	46,562	(44,582)	–	1,980
Arts Council NI	(630)	–	–	630	–
Farmers Choir	350	–	–	(350)	–
PCF Grant	(1,733)	12,348	(8,798)	–	1,817
Elevate	(1,000)	1,000	–	–	–
AI Services	–	–	–	–	–
Rural Health Forum	–	5,711	(5,858)	–	(147)
Awards for All	–	20,000	(17,681)	–	2,319
Ireland Fund	–	1,954	(1,954)	–	–
	(1,622)	961,601	(812,775)	(3,658)	143,546

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
DAERA - Core	–	234,711	(246,010)	–	(11,299)
DAERA - Social Farming	–	82,882	(87,457)	–	(4,575)
DAERA - Farming for Generations	–	–	–	–	–
Public Health Agency	2,257	89,033	(69,331)	–	21,959
PCF - Resilience	–	30,136	(32,895)	–	(2,759)
Farm Family Key Skills	20,151	9,230	(25,348)	–	4,033
RABI & LFT Fund	–	11,275	(11,275)	–	–
Plough On	–	96,620	(102,493)	–	(5,873)
Reviving Rural	–	49,387	(59,309)	9,922	–
NFU	–	–	(95)	–	(95)
Dormant Accounts	–	14,444	(14,444)	–	–
Northern Trust	–	–	–	–	–
Arts Council NI	–	4,810	(5,440)	–	(630)
Farmers Choir	–	3,160	(2,810)	–	350
PCF Grant	–	15,000	(16,733)	–	(1,733)
Elevate	–	4,000	(5,000)	–	(1,000)
AI Services	–	170	(170)	–	–
Rural Health Forum	–	–	–	–	–
Awards for All	–	–	–	–	–
Ireland Fund	–	–	–	–	–
	22,408	644,858	(678,810)	9,922	(1,622)

Restricted funds which are in deficit as at 31 March 2025 are in relation to multi-year funding arrangements and are currently operating within budget.

Transfers from restricted to unrestricted funds have taken place in the year, these balances have been fully spent, and all contractual obligations have been met in the relation to these funds.

21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Tangible fixed assets	13,472	–	13,472
Current assets	169,274	203,413	372,687
Creditors less than 1 year	(89,073)	(59,867)	(148,940)
Net assets	93,673	143,546	237,219

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	9,885	–	9,885
Current assets	263,477	78,557	342,034
Creditors less than 1 year	(42,872)	(80,179)	(123,051)
Net assets	230,490	(1,622)	228,868

22. Analysis of changes in net debt

	At 1 Apr 2024 £	Cash flows £	**At 31 Mar 2025 £**
Cash at bank and in hand	245,675	(169,823)	75,852

23. Contingencies

A contingent liability exists to repay grants received should certain conditions not be fulfilled by the charity. In the opinion of the Trustees, the terms of the Letters of Offer have been, or will be, complied with and no liability is expected.

24. Related parties

There were no related parties in the 2024/25 financial year (2024: £Nil)

25. Taxation

The Company is a registered charity, and as such is entitled to tax exemptions on income and profits in furtherance of the charity's primary objectives.

26. Ethical standards

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

Rural Support

Northern Ireland - Charity number 102591

Accounts

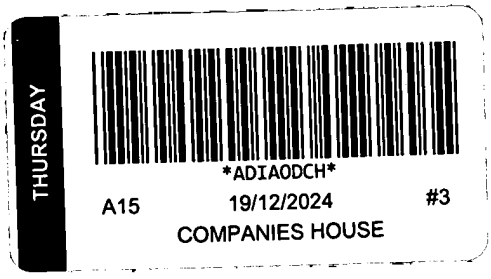
Charity registration number NIC102591

Company registration number NI042579 (Northern Ireland)

RURAL SUPPORT

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024



RURAL SUPPORT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr Peter Boyle Ms Gemma Daly (Resigned 29 October 2024) Ms Jennifer Hawkes (Resigned 29 October 2024) Mr Derek Lough Mr Daniel McAtamney (Resigned 29 October 2024) Ms Claire Saunders Mr Ian Stevenson Mr Victor Chestnut Ms Zita McNaugher (Resigned 29 October 2024) Mr Robin Irvine Mr Peter Alexander (Appointed 19 September 2023) Mr Gerry Doran (Appointed 29 October 2024) Ms Gill Gallagher (Appointed 29 October 2024) Ms Lauren Vance (Appointed 29 October 2024) Mr Damien Tumelty (Appointed 29 October 2024)
Secretary	Mr Robin Irvine (Appointed 19 September 2023)
Charity number	NIC102591
Company number	NI042579
Registered office	Unit 3 Molesworth Place Molesworth Street Cookstown Co. Tyrone Northern Ireland BT80 8NX
Auditor	AAB Group Accountants Limited 1 - 3 Arthur Street Belfast Co. Antrim Northern Ireland BT1 4GA

RURAL SUPPORT

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RURAL SUPPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report and audited financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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)".

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees are responsible for preparing the Trustee's report and the financial statements in accordance with Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board and published by Chartered Accountants Ireland.

The Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Trust and of the incoming resources and application of resources, including the income and expenditure, of the Trust 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; and,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Trust will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable Trust's transactions and disclose with reasonable accuracy at any time the financial position of the Trust and enable them to ensure that the financial statements comply with current statutory requirements.

The Trustees are also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Rural Support was initially established in Autumn 2001 to help farmers and rural dwellers in Northern Ireland who were affected by the severe crisis in the agricultural industry at the time.

The organisation is a charitable company limited by guarantee, incorporated on 1st March 2002 and is registered as a charity (NI102591). The company was established under a Memorandum of Association and is governed under its Articles of Association.

Recruitment and Appointment of the Charity Board

The directors of the company are also charity trustees for the purposes of charity law and are known as members of the Rural Support Board.

The Rural Support Board has 13 members (who meet bi-monthly), representing a range of relevant experience/skillsets, including farmers, current or former members of YFCU, representatives from the business community, community/voluntary sector representatives and a health sector professional.

Trustee Induction and Training

Trustees are provided with induction and training when they join the Board and are provided with ongoing training throughout each year to promote best practice and to support them in their roles.

Risk Management

The Rural Support Board has conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces.

Significant external risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Organisational Structure

The current staffing structure of Rural Support includes the following roles:

- Chief Executive (Full-time)
- Marketing Communications Co-Ordinator (Full-time)
- Volunteer and Human Resources Co-Ordinator (Full-time)
- Therapy Services Co-Ordinator (3 days/week)
- Head of Finance (60%/FTE)
- Finance and Executive Co-Ordinator (Full-time)
- Head of Development and Strategic Engagement (Full-time)
- Head of Farm Support (Full-time)
- Farm Support Co-Ordinator (Crisis - 4 days/week)
- Farm Support Co-Ordinator (Proactive Programmes: Part-time)
- Farm Support Co-Ordinator (Proactive Programmes: Full-time)
- Farm Support Co-Ordinator (Proactive Programmes: Full-time)
- Head of Social Farming and Innovation (Full-time)
- 2 x Social Farming Support Co-Ordinator (Full-time)
- Plough On Project Co-Ordinator (Full-time)
- Project Officer (Full-time)

Rural Support also has a team of 24 Farm Business Mentors who work on various projects surrounding farm business planning and rural stress to include dealing with finance/debt/technical issues and succession. Through one-to-one mentoring sessions they help farmers look at their options and support them to make realistic plans for the future of the farm business.

They also support farmers and farming family members through a range of pro-active business and mental health awareness training programmes in the form of workshops and seminars that take place throughout the year.

There are also a number of Counselling Mentors and mental health specialists who work alongside the Farm Business mentors to provide professional therapeutic support for farmers and farming families who are in crisis and this has significantly improved outcomes for those supported and their farm business.

At present Rural Support has approximately 35 volunteers who give their time, knowledge, expertise, and experience to the organisation. They undertake Support Line cover, work/life balance guidance, promotion, and outreach as and when required.

Rural Support continually evaluates its Support Line hours to meet demand. The existing volunteer levels are adequate and this is reviewed on a regular basis thoughout the year.

OBJECTIVES AND ACTIVITIES

Rural Support's Vision is of a vibrant, healthy, and resilient farming community in Northern Ireland. Its mission is to provide professional and practical support to farmers, farm families and farm businesses throughout Northern Ireland.

It aims to do this through:

- improving the health and wellbeing of farmers and farm family members;
- helping build resilient farm businesses that are adaptable to ongoing change and challenges;
- promoting socially inclusive services that the farming community can deliver for people in need of additional support; and,
- being a strong advocate and champion for the farming community by contributing to a robust evidence base which helps inform future policy decisions.

In pursuing the organisation's objectives, Rural Support follow the strategic aims as outlined below which have been developed as part of the 2021-2024 strategy:

Strategic Aim 1	We connect with all farming families ***in need*** and provide up to date and readily available assistance and resources relating to health and wellbeing; farm business; and personal and future planning for ***all* farming** families and farm family members through our service programmes, networks and the online hub.
Strategic Aim 2	With Social Farming at its core, Rural Support has a relevant and impactful ***social innovation*** function, providing tangible and practical solutions through a range of projects and services in support of those most vulnerable in our rural communities particularly older people and those who experience loneliness and isolation and/or are socially and/or economically-disadvantaged.
Strategic Aim 3	We develop and grow our ***expert team*** of staff, volunteers, and mentors, who lead from the front using person-centred coaching and mentoring, to provide support to farmers and all members of our farming families; during times of crisis; in planning for successful farm businesses; and, in developing strong mental and physical resilience, for now and the future.
Strategic Aim 4	We have in place a ***networking strategy***, to both develop existing and create new collaborations, with those in the public and private sectors so we can work together to provide meaningful and pragmatic support for farming families and their businesses, and rural communities.
Strategic Aim 5	We focus on helping farmers and farming families to ***build resilience and personal confidence*** in engaging with other agencies who could assist them in building more successful businesses – essentially helping to bridge the gap that currently exists between the services that are available and the take-up of services by those who could benefit but are reluctant to participate.
Strategic Aim 6.	We create a ***professional and agile*** business operation which will incorporate a well-structured and motivated management team, staff, mentors, and volunteers underpinned by appropriate HR development and management process.
Strategic Aim 7	We implement ***appropriate systems to produce timely financial information*** and ensure professional financial, governance and internal controls which will be reviewed independently on an annual basis. We will also implement appropriate information and data management systems to support our work with communities, partners, and funders.

PUBLIC BENEFIT STATEMENT

The Trustees of Rural Support confirm that they have complied with their duty under section 4(6) of the Charities Act (Northern Ireland) 2008 to have regard to the Charity Commission for Northern Ireland's guidance on public benefit and that the public benefit requirement has informed the activities of the charity in the year ended 31 March 2024.

ACHIEVEMENTS AND PERFORMANCE 2023/2024

Rural Support is a registered charity and a company limited by guarantee. It operates across Northern Ireland from a base in Cookstown, Co Tyrone Northern Ireland. It has a small staff team of 18 and is managed by a voluntary Board of representatives with agricultural and rural interests.

The organisation's main areas of charitable activity and services include:

- Provision of a Support Line service for rural dwellers between 09.00am and 09.00pm, Mon-Fri;
- Provision of contact information and/or connecting callers to appropriate support;
- Provision of business, finance, technical and counselling mentoring and ongoing support;
- Provision of training programmes to develop resilience and knowledge for those working in the agrisector;
- Provision of the Social Farming Support Service for Northern Ireland and various social innovation projects and activities to support the most vulnerable members of the rural community.

Undoubtedly, times are very challenging in the agri-food sector, with worries about rising input costs and concerns of food security impacting significantly on the farmer and the farming family. In April 2021, to increase the organisation's ability to respond to these concerns and other market pressures on the sector, Rural Support launched an ambitious new strategy 'Revisioning Rural Support for a Stronger Future – 2021 to 2024' which provides capacity for wider ranging, more holistic support to farmers across the age spectrum – directly engaging with farmers and farm businesses before they reach crisis stage.

Now in the 3rd year of this new approach Rural Support has moved from a reactive position of support provision to providing a suite of proactive programmes and services dedicated to improving the health of both farm business and members of the farm family.

The focus is on empowering farmers and farm families to plan ahead for their business and personal health and wellbeing; become more resilient in times of difficulty; and know how to get the most appropriate support and from where.

While farmers, families and rural communities face ongoing and often unpredictable challenges, Rural Support remains steadfast in its commitment to serving those who need support and assistance.

At the end of the 3rd year of its current strategy, Rural Support's team has surpassed the ambitious KPIs set by the board and are in a strong position to fulfil the strategy's objectives.

HOW HAVE WE MADE A DIFFERENCE?

During the 2023/24 financial year a number of key outcomes have been achieved by the Charity supporting our farmers and farming families to build resilience.

- Support Line calls and 98 referrals from the wider Agri-sector.
- 136 individuals received 1-1 support through the Public Health Agency mentoring programme – several of these cases required input from more than 1 mentor, complex cases to include finance, succession, TB closure, family disputes etc.
- Through the Farm Business Sustainability Programme delivered through CAFRE's Farm Family Key Skills programme some 37 families each received up to 20 hours of 1-1 mentoring support, completed 5 farm business focused workshops and enjoyed Workshop 6 where they could choose to attend several workshops on the one day to include - Managing Farm Finances, Carbon on Your Farm, Renewable Energy, Sustainable Farming, Diversification, Multispecies Swards and Succession Planning. The day concluded with a panel discussion to include David Brown (UFU President), Paul McHenry (CAFRE), Barry Caslin (Teagasc) and Graham Cooke (Rural Support Mentor).
- Thanks to support from the NFU Mutual Charitable Trust, 112 farmers completed workshops on various subjects to include Succession Planning and Preparing For Farm Inspections.
- CAFRE Coping with The Pressures of Farming – 216 individuals across 15 locations received this training which was the 3rd year of the programme which has now finished.
- CAFRE Making Tax Digital at the start of the year 290 farmers.
- Boots on The Ground mental health awareness training for the agri-industry – 223 Agri sector workers (Ulster Bank, DAERA Vets, NIFCC, Chestnutt Animal Feeds, Fane Valley, UFU).
- Royal Countryside Fund Resilience Programme – 34 families in two locations – Seskinore and Dungiven with successful Study Tour to Scotland under guidance of David Keiley from Kite Consulting.
- Life Beyond bereavement and loss support services – support provided to 48 individuals and over 500 people either attended the Celebration event in The Glenavon or watched online to remember our loved ones.
- Reviving Rural – counselling and therapy support services provided support to 50 clients.

SOCIAL FARMING: AN ESSENTIAL SERVICE

Social Farming is an innovative use of agriculture to promote therapy, rehabilitation, social inclusion, education and social services in rural areas. There are multiple benefits from Social Farming for both the individuals involved and the rural economy. Rural Support delivers the Social Farming Support Service for Northern Ireland, supporting farmers delivering Social Farming and promoting the service for those who could benefit from participation, leading its development here. Key achievements:

Delivery support

- Ongoing support to 14 farms delivering.
- New delivery established on 1 farm: Jigsaw.

Social Farming Standards

- 7 farms awarded Standards badge.

Promotion

- Social Farming stand in Horticulture Pavilion at Balmoral Show, May 2023.
- Social Farming Awareness Week, October 2022.
- Social Farming in NI: Future Focus Conference.

Training

- Keeping Children and Adults Safe and Emergency First Aid at work training arranged by Rural Support, both in March 2024.
- Induction training delivered by Rural Support, March 2024.

SUPPORTING OLDER AND ISOLATED FARMERS AND FARMING FAMILY MEMBERS

In 2023/24 Rural Support continued its support programmes for older and isolated farmers and farming family members.

Across the Hedgerow – a telephone befriending service for older or vulnerable, and/or isolated people from the farming community which matches them with a person from the agri-community to provide connection and support. During this year 16 clients receiving calls from 13 volunteers.

Plough On - for older and isolated farmers aged 65, aims to tackle rural isolation and increase social opportunities for older farmers. The Plough On project provides a tangible and practical way to support those older farmers and bring them together with like-minded people, helping them to develop new networks and knowledge. The focus is on improving health and wellbeing through social inclusion, encouraging individuals to get and stay well both physically and emotionally – it also provides respite to farming families, sharing the load in supporting our older farming community. During this year support has been provided for ongoing Cohort 1 delivery to 7 groups and included a visit to Stormont to mark Ag Mental Health Week.

SHINING A LIGHT ON HEALTH AND WELLBEING

Part of the Rural Support's strategic approach is to embed new thinking in how farmers and farming families view the importance of physical and mental well-being and to remove any remaining stigma around the development and management of overall health.

The organisation focuses on communicating positive health messaging and providing practical ways to help improve health – both physical and mental - and incorporates this into all its programmes as an integral part of developing, growing, and sustaining a successful farm business.

Collaborative work is an essential element of destigmatising issues around mental and indeed physical health, given that these are interlinked with each other.

The Reviving Rural project (April 2022 – March 2024) continued in-year and included includes campaigns and toolkit development to encourage self-help and development of positive behaviours around choices relating to mental and emotional health. Key achievements:

Delivery of four digital campaigns:

- Work Life Balance for Young People;
- Eating Well for Women and Young People;
- Tackling Loneliness and Isolation for Women;
- Importance of Sleep for Young People

Learning & Development Support: Production of 4 resource videos:

- Dealing with stress
- Dealing with unhelpful thoughts
- Emotional wellness in agriculture
- Women in agriculture

The Northern Ireland Rural Health Forum, coordinated by Rural Support, brings together key decision makers in agriculture, public, voluntary, government and related commercial organisations to help influence public opinion and ensure the appropriate incorporation of mental and physical health needs in rural communities - particularly for farming families - into strategy and policy development.

As well as Rural Support, members of the Forum Steering Group include UFU; NFU Mutual; United Feeds; Chestnutt Animal Feeds Ltd; Moy Park; Ulster Bank; Danske Bank; YFCU; HSENI; Northern Health and Social Care Trust; Farm Family Health Checks Programme; Rural GPs; VetNI; ABP Food Group; Healthy Living Centre Alliance; PHA; and Mindwise

Key achievements:

NI Agri-Rural Health Forum: Steering group meetings during 2023/24 – focus on Forum messaging and engagement; events held:

- Webinar for health professionals 'What are the barriers and solutions in providing health and social care to farming families?'
- In-person events for farmers 'You and Your Farm Business Thriving Together'

KEY PARTNERSHIPS AND OUTREACH

Rural Support's strategy focuses on building relationships with the farming community from young people right through to older farmers and encompasses the whole farm family. It also focuses on increasing collaboration with key stakeholders to help deliver our objectives and on helping those stakeholders better reach the farming community in order to deliver theirs. In 2023/24 the charity continued to focus on working with agri-stakeholders as well as more widely with the public and private sector. Due to this increased engagement with the agri sector we have seen a significant increase in clients being referred through third parties. This reflects the work being done on the ground through outreach and other support programmes and our relationship with farmer-facing employees of companies working with our client base through our Boots on the Ground training. Securing referrals through this pathway helps reach farmers and farming families who would not ordinarily contact a Support or Helpline directly.

Overall, Rural Support has reached over 24,000 beneficiaries through its programmes and services during the year and reached countless others through its outreach, communications, and marketing activities. We engaged with approximately 1037 individuals through our outreach and information sessions. And in addition to this there were over 15,000 visits to the NI Farm Support Hub resource platform which launched in September.

Rural Support featured in 260 newspaper articles this year and in 11 BBC radio interviews. It also held a special event on International Women's Day event at Chestnutt's Farm on the North Coast which gathered together women in agriculture.

PLANS FOR THE FUTURE

On reflection of the hard work and commitment of staff, volunteers, and board members over the last year, and despite the challenges presented thanks to an ever-changing external environment, Rural Support provides a unique and value for money service that is vital for rural communities and delivers for its community and funders.Reaching individuals in isolated rural areas who need support is by no means straightforward. However, Rural Support has proven that through its innovative approach and its outreach and volunteer programmes, support can be channelled to those in need at time of need.

Like most charities the main challenge we face is securing sufficient funding to meet demand and keep the ability to respond to those in need without delay or waiting lists. Going into 2024/25 Rural Support will continue to professionalise its fundraising efforts and secure the additional funding needed to create long-term sustainability for the organisation. Negotiations are ongoing with DAERA to establish a three-year funding platform.

Financial review

For the year ended 31 March 2024 Rural Support has received £903,819 of income throughout the year and had total expenditure of £937,328 resulting in a net deficit of £33,509. At 31 March 2024 Rural Support had total reserves of £228,868 of which £230,490 are unrestricted reserves and a net deficit of £1,622 of restricted reserves.

Funding Sources:

The organisation currently receives support from the Tackling Rural Poverty and Social Isolation (TRPSI) Programme in the Department of Agriculture, Environment and Rural Affairs (DAERA), the Public Health Agency and donations from National Farmers Union (NFU) Mutual Charitable Trust. It also carries out fundraising activities to generate other income and currently has a number of donations and funding from other sources including National Lottery Community Fund; the Department of Health Mental Health Fund through the Community Fund for Northern Ireland and the Arts Council of Northern Ireland (ACNI). It also receives donations from the general public.

Reserves Policy

Rural Support aims to have sufficient funds equal to the value of six months of core costs. Currently the organisation has reserved more than six months. An ambitious programme of fundraising was launched in 2022/23 and work continues to roll out in relation to this area with resources being dedicated to this effort – including creating a dedicated unit to manage it - to help ensure reserves are kept at an appropriate level and that core funding is underpinned by sufficient income to ensure operational efficiency and effectiveness.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr Peter Boyle	
Ms Gemma Daly	(Resigned 29 October 2024)
Ms Jennifer Hawkes	(Resigned 29 October 2024)
Mr Derek Lough	
Mr Daniel McAtamney	(Resigned 29 October 2024)
Ms Claire Saunders	
Mr James Speers	(Resigned 19 September 2023)
Mr Ian Stevenson	
Mr Victor Chestnutt	
Ms Zita McNaugher	(Resigned 29 October 2024)
Mr Robin Irvine	
Mr Peter Alexander	(Appointed 19 September 2023)
Mr Gerry Doran	(Appointed 29 October 2024)
Ms Gill Gallagher	(Appointed 29 October 2024)
Ms Lauren Vance	(Appointed 29 October 2024)
Mr Damien Tumelty	(Appointed 29 October 2024)

Auditor

Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees' report was approved by the Board of Trustees.

Mr Ian Stevenson
Trustee
Dated: 10/12/2024

RURAL SUPPORT

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF RURAL SUPPORT

Opinion

We have audited the financial statements of Rural Support (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF RURAL SUPPORT

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF RURAL SUPPORT

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 65 of the Charities Act (Northern Ireland) 2008 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We obtained an understanding of the legal and regulatory framework applicable to the company through enquiry of management, sector research and the application of cumulative audit knowledge. We identified the following principal laws and regulations relevant to the company – Companies Act 2006, Charities Act (Northern Ireland) 2008 and the 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).

We developed an understanding of the key fraud risks to the entity (including how fraud might occur), the controls in place to help mitigate those risks, and the accounts, balances and disclosures within the financial statements which may be susceptible to management bias. Our understanding was obtained through review of the financial statements for significant accounting estimates, analysis of journal entries, walkthrough of the key controls cycles in place and enquiry of management.

Our procedures to respond to those risks identified included, but were not limited to:

- Enquiry of management, and the entity's solicitors around actual and potential litigation and claims.
- Enquiry of management to identify any instances of non-compliance with laws and regulations.
- Reviewing minutes of meetings of those charged with governance.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF RURAL SUPPORT

Use of our report

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Teresa Campbell

Teresa Campbell (Senior Statutory Auditor)
for and on behalf of AAB Group Accountants Limited
Chartered Accountants
Statutory Auditors
1 - 3 Arthur Street
Belfast
Co. Antrim
Northern Ireland
BT1 4GA
10/12/24

RURAL SUPPORT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income and endowments from:							
Donations and legacies	3	63,555	235,452	299,007	38,678	230,752	269,430
Charitable activities	4	193,043	409,406	602,449	3,200	562,633	565,833
Other income	5	2,363	-	2,363	682	-	682
Total income		258,961	644,858	903,819	42,560	793,385	835,945
Expenditure on:							
Raising funds	6	-	-	-	-	6,917	6,917
Charitable activities	7	258,518	678,810	937,328	101,875	743,224	845,099
Total expenditure		258,518	678,810	937,328	101,875	750,141	852,016
Net income/(expenditure)		443	(33,952)	(33,509)	(59,315)	43,244	(16,071)
Transfers between funds		(9,922)	9,922	-	52,890	(52,890)	-
Net movement in funds	9	(9,479)	(24,030)	(33,509)	(6,425)	(9,646)	(16,071)
Reconciliation of funds:							
Fund balances at 1 April 2023		239,969	22,408	262,377	246,394	32,054	278,448
Fund balances at 31 March 2024		230,490	(1,622)	228,868	239,969	22,408	262,377

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

RURAL SUPPORT

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	**13**		9,885		1,704
Current assets					
Debtors	**14**	96,359		126,985	
Cash at bank and in hand		245,675		266,777	
		342,034		393,762	
Creditors: amounts falling due within one year	**16**	(123,051)		(133,089)	
Net current assets			218,983		260,673
Total assets less current liabilities			228,868		262,377
Income funds					
Restricted funds	**18**		(1,622)		22,408
Unrestricted funds			230,490		239,969
			228,868		262,377

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2024

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024, although an audit has been carried out under section 65 of the Charities Act (Northern Ireland) 2008. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 10/12/2024

Mr Ian Stevenson
Trustee

Company Registration No. NI042579

RURAL SUPPORT

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash absorbed by operations	**22**		(9,465)		(63,276)
Investing activities					
Purchase of tangible fixed assets		(11,980)		-	
Net cash used in investing activities			(11,980)		-
Financing activities					
Repayment of borrowings		343		3,048	
Net cash generated from financing activities			343		3,048
Net decrease in cash and cash equivalents			(21,102)		(60,228)
Cash and cash equivalents at beginning of year			266,777		327,005
Cash and cash equivalents at end of year			245,675		266,777

1 Accounting policies

Charity information

Rural support is a private company limited by guarantee incorporated in Northern Ireland. The registered office is Unit 3 Molesworth Place, Molesworth Street, Cookstown, Co. Tyrone, BT80 8NX.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- 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.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1 Accounting policies **(Continued)**

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	33% Straight Line
Computers	33% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies **(Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	**2024**	**2024**	2023	2023	2023
	£	**£**	**£**	£	£	£
Donations and gifts	63,555	235,452	299,007	38,678	230,752	269,430
Donations and gifts						
Donations and Other Income	63,555	741	64,296	38,678	100	38,778
Department of Agriculture, Environment and Rural Affairs	-	234,711	234,711	-	230,652	230,652
	63,555	235,452	299,007	38,678	230,752	269,430

4 Charitable activities

	Unrestricted Income 2024 £	Restricted Income 2024 £	Total 2024 £	Unrestricted Income 2023 £	Restricted Income 2023 £	Total 2023 £
Performance related grants	193,043	409,406	602,449	3,200	562,633	565,833
Analysis by fund						
Unrestricted funds	193,043	-	193,043	3,200	-	3,200
Restricted funds	-	409,406	409,406	-	562,633	562,633
	193,043	409,406	602,449	3,200	562,633	565,833
Performance related grants						
Public Health Agency	-	89,033	89,033	-	87,322	87,322
Social Farming DAERA	-	75,969	75,969	-	76,975	76,975
Prince's Countryside Fund - Resilience	-	45,136	45,136	-	25,545	25,545
So Engage and So Engage Plus	-	-	-	-	7,315	7,315
RABI & LFT Trust Emergency Fund	-	11,275	11,275	-	9,094	9,094
Farm Families Key Skills	-	9,230	9,230	-	70,181	70,181
NFU	104,654	-	104,654	-	82,340	82,340
National Lottery - Plough On	-	95,241	95,241	-	92,878	92,878
Life Beyond	85,211	-	85,211	-	26,285	26,285
Other	3,178	83,522	86,700	3,200	84,698	87,898
	193,043	409,406	602,449	3,200	562,633	565,833

5 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	2,363	682

6 Raising funds

	Total	Restricted funds
	2024 £	2023 £
Staff costs	-	6,917
	-	6,917

7 Charitable activities

	Unrestricted 2024	Restricted 2024	Total 2024	Unrestricted 2023	Restricted 2023	Total
	£	£	£	£	£	£
Staff costs	60,900	444,510	505,410	22,917	347,502	370,419
Depreciation and impairment	216	-	216	-	-	-
Office Expenses Telephone	55	2,241	2,296	-	3,838	3,838
Shows and Fairs	6,984	43,712	50,696	2,295	51,604	53,899
Travel and Subsistence	13,957	28,925	42,882	5,746	36,638	42,384
Promotional Costs	11,431	7,089	18,520	2,757	11,541	14,298
Training	4,013	5,380	9,393	1,352	12,077	13,429
Facilitation & Independent Support	30,345	78,822	109,167	11,854	111,007	122,861
Emergency Fund and Seed Grant Payments	-	1,275	1,275	-	3,000	3,000
Recruitment Costs	680	9	689	-	-	-
Project costs	(16,960)	18,715	1,755	-	-	-
Study tour	-	6,769	6,769	-	10,737	10,737
Counselling costs	21,160	12,146	33,306	-	40,891	40,891
	132,781	649,593	782,374	46,921	628,835	675,756
Share of support costs (see note 8)	125,737	23,526	149,263	50,191	114,322	164,513
Share of governance costs (see note 8)	-	5,691	5,691	4,763	67	4,830
	258,518	678,810	937,328	101,875	743,224	845,099
Analysis by fund						
Unrestricted funds	258,518	-	258,518	101,875	-	101,875
Restricted funds	-	678,810	678,810	-	743,224	743,224
	258,518	678,810	937,328	101,875	743,224	845,099

8 Support costs

	Support costs	Governance costs	2024	Support costs	Governance costs	2023
	£	£	£	£	£	£
Staff costs	68,230	-	68,230	117,859	4,763	122,622
Depreciation	3,583	-	3,583	4,198	-	4,198
Bank Charges	510	-	510	332	-	332
General Expenses	8,777	-	8,777	6,858	-	6,858
Insurance	4,796	-	4,796	1,855	-	1,855
Motor Vehicle Expenses	19,788	-	19,788	-	-	-
Accountancy Fees	11,183	-	11,183	5,350	-	5,350
Telephone	12,543	-	12,543	9,743	-	9,743
Volunteer Expenses	1,687	-	1,687	1,497	-	1,497
Printing, Stationery & Postage	2,704	-	2,704	4,566	-	4,566
IT & Website Costs	13,847	-	13,847	11,575	-	11,575
Subsciptions	1,615	-	1,615	680	-	680
Audit fees	-	4,200	4,200	-	-	-
Legal and professional	-	1,491	1,491	-	67	67
	149,263	5,691	154,954	164,513	4,830	169,343
Analysed between						
Charitable activities	149,263	5,691	154,954	164,513	4,830	169,343

9 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	4,200	-
Depreciation of owned tangible fixed assets	3,799	4,198

10 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	18	18

Employment costs	2024 £	2023 £
Wages and salaries	502,419	434,114
Social security costs	42,879	39,579
Other pension costs	28,342	26,265
	573,640	499,958

The key management personnel of the charity comprises the Trustees and the senior management team.

Total remuneration for senior management personnel in the year was £202,303 (2023: £185,576).

No employee received remuneration of more than £60,000 during the year (2023 - Nil).

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Tangible fixed assets

	Fixtures and fittings	Computers	Total
	£	£	£
Cost			
At 1 April 2023	9,419	26,045	35,464
Additions	7,414	4,566	11,980
At 31 March 2024	16,833	30,611	47,444
Depreciation and impairment			
At 1 April 2023	9,419	24,341	33,760
Depreciation charged in the year	1,441	2,358	3,799
At 31 March 2024	10,860	26,699	37,559
Carrying amount			
At 31 March 2024	5,973	3,912	9,885
At 31 March 2023	-	1,704	1,704

14 Debtors

	2024	2023
Amounts falling due within one year:	£	£
Trade debtors	4,539	352
Other debtors	894	10,346
Prepayments and accrued income	90,926	116,287
	96,359	126,985

15 Loans and overdrafts

	2024	2023
	£	£
Loan from pension fund	3,391	3,048
Payable within one year	3,391	3,048

15 Loans and overdrafts **(Continued)**

16 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Pensions Payable		3,391	3,048
Other taxation and social security		14,062	-
Deferred income	17	80,178	94,734
Trade creditors		19,276	29,992
Other creditors		1,343	1,114
Accruals		4,801	4,201
		123,051	133,089

17 Deferred income

	2024 £	2023 £
Arising from Deferred Income	80,178	94,734

Deferred income is included in the financial statements as follows:

Opening Balance	Released During the Year	Arising During the Year	Closing Balance
94,734	(94,734)	80,178	80,178

18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds				Movement in funds				
	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£	£	£	£	£
Public Health Agency	4,738	87,322	(86,505)	(3,298)	2,257	89,033	(69,331)	-	21,959
Social Farming	1,082	76,975	(78,057)	-	-	82,882	(87,457)	-	(4,575)
PCF Resilience	-	25,545	(20,870)	(4,675)	-	30,136	(32,895)	-	(2,759)
So Engage and So Engage Plus	-	7,315	(6,182)	(1,133)	-	-	-	-	-
RBAI & LFT Fund	-	9,094	(5,094)	(4,000)	-	11,275	(11,275)	-	-
Farm Families Key Skills	20,151	70,181	(49,025)	(21,156)	20,151	9,230	(25,348)	-	4,033
NFU The Business of Farming	-	25,020	(25,020)	-	-	-	-	-	-
NFU Counselling	-	16,974	(11,974)	(5,000)	-	-	-	-	-
Plough on	-	92,878	(92,878)	-	-	96,620	(102,493)	-	(5,873)
Life Beyond	-	26,285	(26,285)	-	-	-	-	-	-
NFU	-	40,346	(30,346)	(10,000)	-	-	(95)	-	(95)
AI Services Older Person	-	3,193	(3,193)	-	-	170	(170)	-	-
Arts Council NI	-	630	(630)	-	-	4,810	(5,440)	-	(630)
Dormant Accounts	-	-	-	-	-	14,444	(14,444)	-	-
Making tax digital	-	11,087	(7,459)	(3,628)	-	-	-	-	-
Reviving Rural	-	48,863	(48,863)	-	-	49,387	(59,309)	9,922	-
Farmers Choir	-	1,340	(1,340)	-	-	3,160	(2,810)	-	350
PCF Grant	6,083	15,000	(21,083)	-	-	15,000	(16,733)	-	(1,733)
Elevate Programme	-	4,685	(4,685)	-	-	4,000	(5,000)	-	(1,000)
DAERA Core	-	230,652	(230,652)	-	-	234,711	(246,010)	-	(11,299)

18 Restricted funds **(Continued)**

32,054	793,385	(750,141)	(52,890)	22,408	644,858	(678,810)	9,922	(1,622)

Restricted funds which are in deficit as at 31 March 2024 are in relation to multi-year funding arrangements and are currently operating within budget.

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	239,969	258,961	(258,518)	(9,922)	230,490

Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
General funds	246,394	42,560	(101,875)	52,890	239,969

20 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 March 2024:			
Tangible assets	9,885	-	9,885
Current assets/(liabilities)	220,605	(1,622)	218,983
	230,490	(1,622)	228,868

	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£
At 31 March 2023:			
Tangible assets	1,704	-	1,704
Current assets/(liabilities)	238,265	22,408	260,673
	239,969	22,408	262,377

21 Related party transactions

In 2021/22 Rural Support has granted a 48 month loan of £19,100 to an employee. Interest was based on the HMRC Annual Interest Rate, being 2%. The loan was fully repaid during 2023/24 and the balance at year end was £Nil.

There were no other related party balances in 2023/24.

22 Cash generated from operations

	2024	2023
	£	£
Deficit for the year	(33,509)	(16,071)
Adjustments for:		
Depreciation and impairment of tangible fixed assets	3,799	4,198
Movements in working capital:		
Decrease in debtors	30,626	9,342
Increase in creditors	4,175	3,108
(Decrease) in deferred income	(14,556)	(63,853)
Cash absorbed by operations	(9,465)	(63,276)

23 Analysis of changes in net funds

	At 1 April 2023	Cash flows	At 31 March 2024
	£	£	£
Cash at bank and in hand	266,777	(21,102)	245,675
Loans falling due within one year	(3,048)	(343)	(3,391)
	263,729	(21,445)	242,284

Rural Support

Northern Ireland - Charity number 102591

Annual report

RURAL SUPPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report and audited financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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)".

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees are responsible for preparing the Trustee's report and the financial statements in accordance with Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board and published by Chartered Accountants Ireland.

The Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Trust and of the incoming resources and application of resources, including the income and expenditure, of the Trust 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; and,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Trust will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable Trust's transactions and disclose with reasonable accuracy at any time the financial position of the Trust and enable them to ensure that the financial statements comply with current statutory requirements.

The Trustees are also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Rural Support was initially established in Autumn 2001 to help farmers and rural dwellers in Northern Ireland who were affected by the severe crisis in the agricultural industry at the time.

The organisation is a charitable company limited by guarantee, incorporated on 1st March 2002 and is registered as a charity (NI102591). The company was established under a Memorandum of Association and is governed under its Articles of Association.

Recruitment and Appointment of the Charity Board

The directors of the company are also charity trustees for the purposes of charity law and are known as members of the Rural Support Board.

The Rural Support Board has 13 members (who meet bi-monthly), representing a range of relevant experience/skillsets, including farmers, current or former members of YFCU, representatives from the business community, community/voluntary sector representatives and a health sector professional.

Trustee Induction and Training

Trustees are provided with induction and training when they join the Board and are provided with ongoing training throughout each year to promote best practice and to support them in their roles.

Risk Management

The Rural Support Board has conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces.

Significant external risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Organisational Structure

The current staffing structure of Rural Support includes the following roles:

- Chief Executive (Full-time)
- Marketing Communications Co-Ordinator (Full-time)
- Volunteer and Human Resources Co-Ordinator (Full-time)
- Therapy Services Co-Ordinator (3 days/week)
- Head of Finance (60%/FTE)
- Finance and Executive Co-Ordinator (Full-time)
- Head of Development and Strategic Engagement (Full-time)
- Head of Farm Support (Full-time)
- Farm Support Co-Ordinator (Crisis - 4 days/week)
- Farm Support Co-Ordinator (Proactive Programmes: Part-time)
- Farm Support Co-Ordinator (Proactive Programmes: Full-time)
- Farm Support Co-Ordinator (Proactive Programmes: Full-time)
- Head of Social Farming and Innovation (Full-time)
- 2 x Social Farming Support Co-Ordinator (Full-time)
- Plough On Project Co-Ordinator (Full-time)
- Project Officer (Full-time)

Rural Support also has a team of 24 Farm Business Mentors who work on various projects surrounding farm business planning and rural stress to include dealing with finance/debt/technical issues and succession. Through one-to-one mentoring sessions they help farmers look at their options and support them to make realistic plans for the future of the farm business.

They also support farmers and farming family members through a range of pro-active business and mental health awareness training programmes in the form of workshops and seminars that take place throughout the year.

There are also a number of Counselling Mentors and mental health specialists who work alongside the Farm Business mentors to provide professional therapeutic support for farmers and farming families who are in crisis and this has significantly improved outcomes for those supported and their farm business.

At present Rural Support has approximately 35 volunteers who give their time, knowledge, expertise, and experience to the organisation. They undertake Support Line cover, work/life balance guidance, promotion, and outreach as and when required.

Rural Support continually evaluates its Support Line hours to meet demand. The existing volunteer levels are adequate and this is reviewed on a regular basis thoughout the year.

OBJECTIVES AND ACTIVITIES

Rural Support's Vision is of a vibrant, healthy, and resilient farming community in Northern Ireland. Its mission is to provide professional and practical support to farmers, farm families and farm businesses throughout Northern Ireland.

It aims to do this through:

- improving the health and wellbeing of farmers and farm family members;
- helping build resilient farm businesses that are adaptable to ongoing change and challenges;
- promoting socially inclusive services that the farming community can deliver for people in need of additional support; and,
- being a strong advocate and champion for the farming community by contributing to a robust evidence base which helps inform future policy decisions.

In pursuing the organisation's objectives, Rural Support follow the strategic aims as outlined below which have been developed as part of the 2021-2024 strategy:

Strategic Aim 1	We connect with all farming families ***in need*** and provide up to date and readily available assistance and resources relating to health and wellbeing; farm business; and personal and future planning for ***all* farming** families and farm family members through our service programmes, networks and the online hub.
Strategic Aim 2	With Social Farming at its core, Rural Support has a relevant and impactful ***social innovation*** function, providing tangible and practical solutions through a range of projects and services in support of those most vulnerable in our rural communities particularly older people and those who experience loneliness and isolation and/or are socially and/or economically-disadvantaged.
Strategic Aim 3	We develop and grow our ***expert team*** of staff, volunteers, and mentors, who lead from the front using person-centred coaching and mentoring, to provide support to farmers and all members of our farming families; during times of crisis; in planning for successful farm businesses; and, in developing strong mental and physical resilience, for now and the future.
Strategic Aim 4	We have in place a ***networking strategy***, to both develop existing and create new collaborations, with those in the public and private sectors so we can work together to provide meaningful and pragmatic support for farming families and their businesses, and rural communities.
Strategic Aim 5	We focus on helping farmers and farming families to ***build resilience and personal confidence*** in engaging with other agencies who could assist them in building more successful businesses – essentially helping to bridge the gap that currently exists between the services that are available and the take-up of services by those who could benefit but are reluctant to participate.
Strategic Aim 6.	We create a ***professional and agile*** business operation which will incorporate a well-structured and motivated management team, staff, mentors, and volunteers underpinned by appropriate HR development and management process.
Strategic Aim 7	We implement ***appropriate systems to produce timely financial information*** and ensure professional financial, governance and internal controls which will be reviewed independently on an annual basis. We will also implement appropriate information and data management systems to support our work with communities, partners, and funders.

PUBLIC BENEFIT STATEMENT

The Trustees of Rural Support confirm that they have complied with their duty under section 4(6) of the Charities Act (Northern Ireland) 2008 to have regard to the Charity Commission for Northern Ireland's guidance on public benefit and that the public benefit requirement has informed the activities of the charity in the year ended 31 March 2024.

ACHIEVEMENTS AND PERFORMANCE 2023/2024

Rural Support is a registered charity and a company limited by guarantee. It operates across Northern Ireland from a base in Cookstown, Co Tyrone Northern Ireland. It has a small staff team of 18 and is managed by a voluntary Board of representatives with agricultural and rural interests.

The organisation's main areas of charitable activity and services include:

- Provision of a Support Line service for rural dwellers between 09.00am and 09.00pm, Mon-Fri;
- Provision of contact information and/or connecting callers to appropriate support;
- Provision of business, finance, technical and counselling mentoring and ongoing support;
- Provision of training programmes to develop resilience and knowledge for those working in the agrisector;
- Provision of the Social Farming Support Service for Northern Ireland and various social innovation projects and activities to support the most vulnerable members of the rural community.

Undoubtedly, times are very challenging in the agri-food sector, with worries about rising input costs and concerns of food security impacting significantly on the farmer and the farming family. In April 2021, to increase the organisation's ability to respond to these concerns and other market pressures on the sector, Rural Support launched an ambitious new strategy 'Revisioning Rural Support for a Stronger Future – 2021 to 2024' which provides capacity for wider ranging, more holistic support to farmers across the age spectrum – directly engaging with farmers and farm businesses before they reach crisis stage.

Now in the 3rd year of this new approach Rural Support has moved from a reactive position of support provision to providing a suite of proactive programmes and services dedicated to improving the health of both farm business and members of the farm family.

The focus is on empowering farmers and farm families to plan ahead for their business and personal health and wellbeing; become more resilient in times of difficulty; and know how to get the most appropriate support and from where.

While farmers, families and rural communities face ongoing and often unpredictable challenges, Rural Support remains steadfast in its commitment to serving those who need support and assistance.

At the end of the 3rd year of its current strategy, Rural Support's team has surpassed the ambitious KPIs set by the board and are in a strong position to fulfil the strategy's objectives.

HOW HAVE WE MADE A DIFFERENCE?

During the 2023/24 financial year a number of key outcomes have been achieved by the Charity supporting our farmers and farming families to build resilience.

- Support Line calls and 98 referrals from the wider Agri-sector.
- 136 individuals received 1-1 support through the Public Health Agency mentoring programme – several of these cases required input from more than 1 mentor, complex cases to include finance, succession, TB closure, family disputes etc.
- Through the Farm Business Sustainability Programme delivered through CAFRE's Farm Family Key Skills programme some 37 families each received up to 20 hours of 1-1 mentoring support, completed 5 farm business focused workshops and enjoyed Workshop 6 where they could choose to attend several workshops on the one day to include - Managing Farm Finances, Carbon on Your Farm, Renewable Energy, Sustainable Farming, Diversification, Multispecies Swards and Succession Planning. The day concluded with a panel discussion to include David Brown (UFU President), Paul McHenry (CAFRE), Barry Caslin (Teagasc) and Graham Cooke (Rural Support Mentor).
- Thanks to support from the NFU Mutual Charitable Trust, 112 farmers completed workshops on various subjects to include Succession Planning and Preparing For Farm Inspections.
- CAFRE Coping with The Pressures of Farming – 216 individuals across 15 locations received this training which was the 3rd year of the programme which has now finished.
- CAFRE Making Tax Digital at the start of the year 290 farmers.
- Boots on The Ground mental health awareness training for the agri-industry – 223 Agri sector workers (Ulster Bank, DAERA Vets, NIFCC, Chestnutt Animal Feeds, Fane Valley, UFU).
- Royal Countryside Fund Resilience Programme – 34 families in two locations – Seskinore and Dungiven with successful Study Tour to Scotland under guidance of David Keiley from Kite Consulting.
- Life Beyond bereavement and loss support services – support provided to 48 individuals and over 500 people either attended the Celebration event in The Glenavon or watched online to remember our loved ones.
- Reviving Rural – counselling and therapy support services provided support to 50 clients.

SOCIAL FARMING: AN ESSENTIAL SERVICE

Social Farming is an innovative use of agriculture to promote therapy, rehabilitation, social inclusion, education and social services in rural areas. There are multiple benefits from Social Farming for both the individuals involved and the rural economy. Rural Support delivers the Social Farming Support Service for Northern Ireland, supporting farmers delivering Social Farming and promoting the service for those who could benefit from participation, leading its development here. Key achievements:

Delivery support

- Ongoing support to 14 farms delivering.
- New delivery established on 1 farm: Jigsaw.

Social Farming Standards

- 7 farms awarded Standards badge.

Promotion

- Social Farming stand in Horticulture Pavilion at Balmoral Show, May 2023.
- Social Farming Awareness Week, October 2022.
- Social Farming in NI: Future Focus Conference.

Training

- Keeping Children and Adults Safe and Emergency First Aid at work training arranged by Rural Support, both in March 2024.
- Induction training delivered by Rural Support, March 2024.

SUPPORTING OLDER AND ISOLATED FARMERS AND FARMING FAMILY MEMBERS

In 2023/24 Rural Support continued its support programmes for older and isolated farmers and farming family members.

Across the Hedgerow – a telephone befriending service for older or vulnerable, and/or isolated people from the farming community which matches them with a person from the agri-community to provide connection and support. During this year 16 clients receiving calls from 13 volunteers.

Plough On - for older and isolated farmers aged 65, aims to tackle rural isolation and increase social opportunities for older farmers. The Plough On project provides a tangible and practical way to support those older farmers and bring them together with like-minded people, helping them to develop new networks and knowledge. The focus is on improving health and wellbeing through social inclusion, encouraging individuals to get and stay well both physically and emotionally – it also provides respite to farming families, sharing the load in supporting our older farming community. During this year support has been provided for ongoing Cohort 1 delivery to 7 groups and included a visit to Stormont to mark Ag Mental Health Week.

SHINING A LIGHT ON HEALTH AND WELLBEING

Part of the Rural Support's strategic approach is to embed new thinking in how farmers and farming families view the importance of physical and mental well-being and to remove any remaining stigma around the development and management of overall health.

The organisation focuses on communicating positive health messaging and providing practical ways to help improve health – both physical and mental - and incorporates this into all its programmes as an integral part of developing, growing, and sustaining a successful farm business.

Collaborative work is an essential element of destigmatising issues around mental and indeed physical health, given that these are interlinked with each other.

The Reviving Rural project (April 2022 – March 2024) continued in-year and included includes campaigns and toolkit development to encourage self-help and development of positive behaviours around choices relating to mental and emotional health. Key achievements:

Delivery of four digital campaigns:

- Work Life Balance for Young People;
- Eating Well for Women and Young People;
- Tackling Loneliness and Isolation for Women;
- Importance of Sleep for Young People

Learning & Development Support: Production of 4 resource videos:

- Dealing with stress
- Dealing with unhelpful thoughts
- Emotional wellness in agriculture
- Women in agriculture

The Northern Ireland Rural Health Forum, coordinated by Rural Support, brings together key decision makers in agriculture, public, voluntary, government and related commercial organisations to help influence public opinion and ensure the appropriate incorporation of mental and physical health needs in rural communities - particularly for farming families - into strategy and policy development.

As well as Rural Support, members of the Forum Steering Group include UFU; NFU Mutual; United Feeds; Chestnutt Animal Feeds Ltd; Moy Park; Ulster Bank; Danske Bank; YFCU; HSENI; Northern Health and Social Care Trust; Farm Family Health Checks Programme; Rural GPs; VetNI; ABP Food Group; Healthy Living Centre Alliance; PHA; and Mindwise

Key achievements:

NI Agri-Rural Health Forum: Steering group meetings during 2023/24 – focus on Forum messaging and engagement; events held:

- Webinar for health professionals 'What are the barriers and solutions in providing health and social care to farming families?'
- In-person events for farmers 'You and Your Farm Business Thriving Together'

KEY PARTNERSHIPS AND OUTREACH

Rural Support's strategy focuses on building relationships with the farming community from young people right through to older farmers and encompasses the whole farm family. It also focuses on increasing collaboration with key stakeholders to help deliver our objectives and on helping those stakeholders better reach the farming community in order to deliver theirs. In 2023/24 the charity continued to focus on working with agri-stakeholders as well as more widely with the public and private sector. Due to this increased engagement with the agri sector we have seen a significant increase in clients being referred through third parties. This reflects the work being done on the ground through outreach and other support programmes and our relationship with farmer-facing employees of companies working with our client base through our Boots on the Ground training. Securing referrals through this pathway helps reach farmers and farming families who would not ordinarily contact a Support or Helpline directly.

Overall, Rural Support has reached over 24,000 beneficiaries through its programmes and services during the year and reached countless others through its outreach, communications, and marketing activities. We engaged with approximately 1037 individuals through our outreach and information sessions. And in addition to this there were over 15,000 visits to the NI Farm Support Hub resource platform which launched in September.

Rural Support featured in 260 newspaper articles this year and in 11 BBC radio interviews. It also held a special event on International Women's Day event at Chestnutt's Farm on the North Coast which gathered together women in agriculture.

PLANS FOR THE FUTURE

On reflection of the hard work and commitment of staff, volunteers, and board members over the last year, and despite the challenges presented thanks to an ever-changing external environment, Rural Support provides a unique and value for money service that is vital for rural communities and delivers for its community and funders.Reaching individuals in isolated rural areas who need support is by no means straightforward. However, Rural Support has proven that through its innovative approach and its outreach and volunteer programmes, support can be channelled to those in need at time of need.

Like most charities the main challenge we face is securing sufficient funding to meet demand and keep the ability to respond to those in need without delay or waiting lists. Going into 2024/25 Rural Support will continue to professionalise its fundraising efforts and secure the additional funding needed to create long-term sustainability for the organisation. Negotiations are ongoing with DAERA to establish a three-year funding platform.

Financial review

For the year ended 31 March 2024 Rural Support has received £903,819 of income throughout the year and had total expenditure of £937,328 resulting in a net deficit of £33,509. At 31 March 2024 Rural Support had total reserves of £228,868 of which £230,490 are unrestricted reserves and a net deficit of £1,622 of restricted reserves.

Funding Sources:

The organisation currently receives support from the Tackling Rural Poverty and Social Isolation (TRPSI) Programme in the Department of Agriculture, Environment and Rural Affairs (DAERA), the Public Health Agency and donations from National Farmers Union (NFU) Mutual Charitable Trust. It also carries out fundraising activities to generate other income and currently has a number of donations and funding from other sources including National Lottery Community Fund; the Department of Health Mental Health Fund through the Community Fund for Northern Ireland and the Arts Council of Northern Ireland (ACNI). It also receives donations from the general public.

Reserves Policy

Rural Support aims to have sufficient funds equal to the value of six months of core costs. Currently the organisation has reserved more than six months. An ambitious programme of fundraising was launched in 2022/23 and work continues to roll out in relation to this area with resources being dedicated to this effort – including creating a dedicated unit to manage it - to help ensure reserves are kept at an appropriate level and that core funding is underpinned by sufficient income to ensure operational efficiency and effectiveness.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr Peter Boyle	
Ms Gemma Daly	(Resigned 29 October 2024)
Ms Jennifer Hawkes	(Resigned 29 October 2024)
Mr Derek Lough	
Mr Daniel McAtamney	(Resigned 29 October 2024)
Ms Claire Saunders	
Mr James Speers	(Resigned 19 September 2023)
Mr Ian Stevenson	
Mr Victor Chestnutt	
Ms Zita McNaugher	(Resigned 29 October 2024)
Mr Robin Irvine	
Mr Peter Alexander	(Appointed 19 September 2023)
Mr Gerry Doran	(Appointed 29 October 2024)
Ms Gill Gallagher	(Appointed 29 October 2024)
Ms Lauren Vance	(Appointed 29 October 2024)
Mr Damien Tumelty	(Appointed 29 October 2024)

Auditor

Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees' report was approved by the Board of Trustees.

Mr Ian Stevenson
Trustee
Dated: 10/12/2024

Rural Support

Northern Ireland - Charity number 102591

Annual return

RURAL SUPPORT

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF RURAL SUPPORT

Opinion

We have audited the financial statements of Rural Support (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF RURAL SUPPORT

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF RURAL SUPPORT

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 65 of the Charities Act (Northern Ireland) 2008 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We obtained an understanding of the legal and regulatory framework applicable to the company through enquiry of management, sector research and the application of cumulative audit knowledge. We identified the following principal laws and regulations relevant to the company – Companies Act 2006, Charities Act (Northern Ireland) 2008 and the 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).

We developed an understanding of the key fraud risks to the entity (including how fraud might occur), the controls in place to help mitigate those risks, and the accounts, balances and disclosures within the financial statements which may be susceptible to management bias. Our understanding was obtained through review of the financial statements for significant accounting estimates, analysis of journal entries, walkthrough of the key controls cycles in place and enquiry of management.

Our procedures to respond to those risks identified included, but were not limited to:

- Enquiry of management, and the entity's solicitors around actual and potential litigation and claims.
- Enquiry of management to identify any instances of non-compliance with laws and regulations.
- Reviewing minutes of meetings of those charged with governance.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF RURAL SUPPORT

Use of our report

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Teresa Campbell

Teresa Campbell (Senior Statutory Auditor)
for and on behalf of AAB Group Accountants Limited
Chartered Accountants
Statutory Auditors
1 - 3 Arthur Street
Belfast
Co. Antrim
Northern Ireland
BT1 4GA
10/12/24

Rural Support

Northern Ireland - Charity number 102591

Accounts

Charity Registration No. NIC102591

Company Registration No. NI042579 (Northern Ireland)

RURAL SUPPORT

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

RURAL SUPPORT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr Peter Boyle Ms Gemma Daly Ms Jennifer Hawkes Mr Derek Lough Mr Daniel McAtamney Ms Claire Saunders Mr James Speers Mr Ian Stevenson Mr Victor Chestnutt Ms Zita McNaugher (Appointed 6 September 2022) Mr Robin Irvine (Appointed 6 September 2022)
Charity number	NIC102591
Company number	NI042579
Registered office	Estates Building Loughry College Cookstown Co. Tyrone Northern Ireland BT80 9AA
Auditor	FPM Accountants Limited 1 - 3 Arthur Street Belfast Co. Antrim Northern Ireland BT1 4GA

RURAL SUPPORT

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RURAL SUPPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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)".

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees are responsible for preparing the Trustee's report and the financial statements in accordance with Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board and published by Chartered Accountants Ireland.

The Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Trust and of the incoming resources and application of resources, including the income and expenditure, of the Trust 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; and,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Trust will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable Trust's transactions and disclose with reasonable accuracy at any time the financial position of the Trust and enable them to ensure that the financial statements comply with current statutory requirements.

The Trustees are also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Rural Support was initially established in Autumn 2001 to help farmers and rural dwellers in Northern Ireland who were affected by the severe crisis in the agricultural industry at the time.

The organisation is a charitable company limited by guarantee, incorporated on 1st March 2002 and is registered as a charity (NI102591). The company was established under a Memorandum of Association and is governed under its Articles of Association.

Recruitment and Appointment of the Charity Board

The directors of the company are also charity trustees for the purposes of charity law and are known as members of the Rural Support Board.

The Rural Support Board has 11 members (who meet bi-monthly), representing a range of relevant experience/skillsets, including farmers, current or former members of YFCU, representatives from the business community, community/voluntary sector representatives and a health sector professional.

Trustee Induction and Training

Trustees are provided with induction and training when they join the Board and are provided with ongoing training throughout each year to promote best practice and to support them in their roles.

Risk Management

The Rural Support Board has conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces.

Significant external risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Organisational Structure

The current staffing structure of Rural Support includes the following roles:

- Chief Executive (Full-time)
- Marketing Communications Co-Ordinator (Full-time)
- Volunteer and Human Resources Co-Ordinator (Full-time)
- Therapy Services Co-Ordinator (3 days/week)
- Head of Finance (60%/FTE)
- Finance and Executive Co-Ordinator (Full-time)
- Head of Development and Strategic Engagement (Full-time)
- Head of Farm Support (Full-time)
- Farm Support Co-Ordinator (Crisis - 4 days/week)
- Farm Support Co-Ordinator (Proactive Programmes: Part-time)
- Farm Support Co-Ordinator (Proactive Programmes: Full-time)
- Farm Support Co-Ordinator (Proactive Programmes: Full-time)
- Head of Social Farming and Innovation (Full-time)
- Social Farming Support Co-Ordinator (Full-time)
- Plough On Project Co-Ordinator (Full-time)
- Project Officer (Full-time)

Rural Support also has a team of 24 Farm Business Mentors who work on various projects surrounding farm business planning and rural stress to include dealing with finance/debt/technical issues and succession. Through one-to-one mentoring sessions they help farmers look at their options and support them to make realistic plans for the future of the farm business.

They also support farmers and farming family members through a range of pro-active business and mental health awareness training programmes in the form of workshops and seminars that take place throughout the year.

There are also a number of Counselling Mentors and mental health specialists who work alongside the Farm Business mentors to provide professional therapeutic support for farmers and farming families who are in crisis and this has significantly improved outcomes for those supported and their farm business.

At present Rural Support has approximately 35 volunteers who give their time, knowledge, expertise, and experience to the organisation. They undertake Support Line cover, work/life balance guidance, promotion, and outreach as and when required.

Rural Support continually evaluates its Support Line hours to meet demand. The existing volunteer levels are adequate and this is reviewed on a regular basis thoughout the year.

OBJECTIVES AND ACTIVITIES

Rural Support's Vision is of a vibrant, healthy, and resilient farming community in Northern Ireland. Its mission is to provide professional and practical support to farmers, farm families and farm businesses throughout Northern Ireland.

It aims to do this through:

- improving the health and wellbeing of farmers and farm family members;
- helping build resilient farm businesses that are adaptable to ongoing change and challenges;
- promoting socially inclusive services that the farming community can deliver for people in need of additional support; and,
- being a strong advocate and champion for the farming community by contributing to a robust evidence base which helps inform future policy decisions.

In pursuing the organisation's objectives, Rural Support follow the strategic aims as outlined below which have been developed as part of the 2021-2024 strategy:

Strategic Aim 1	We connect with all farming families ***in need*** and provide up to date and readily available assistance and resources relating to health and wellbeing; farm business; and personal and future planning for ***all*** **farming** families and farm family members through our service programmes, networks and the online hub.
Strategic Aim 2	With Social Farming at its core, Rural Support has a relevant and impactful ***social innovation*** function, providing tangible and practical solutions through a range of projects and services in support of those most vulnerable in our rural communities particularly older people and those who experience loneliness and isolation and/or are socially and/or economically-disadvantaged.
Strategic Aim 3	We develop and grow our ***expert team*** of staff, volunteers, and mentors, who lead from the front using person-centred coaching and mentoring, to provide support to farmers and all members of our farming families: during times of crisis; in planning for successful farm businesses; and, in developing strong mental and physical resilience, for now and the future.
Strategic Aim 4	We have in place a ***networking strategy***, to both develop existing and create new collaborations, with those in the public and private sectors so we can work together to provide meaningful and pragmatic support for farming families and their businesses, and rural communities.
Strategic Aim 5	We focus on helping farmers and farming families to ***build resilience and personal confidence*** in engaging with other agencies who could assist them in building more successful businesses – essentially helping to bridge the gap that currently exists between the services that are available and the take-up of services by those who could benefit but are reluctant to participate.
Strategic Aim 6	We create a ***professional and agile*** business operation which will incorporate a well-structured and motivated management team, staff, mentors, and volunteers underpinned by appropriate HR development and management process.
Strategic Aim 7	We implement appropriate systems to produce timely financial information and ensure professional financial, governance and internal controls which will be reviewed independently on an annual basis. We will also implement appropriate information and data management systems to support our work with communities, partners, and funders.

PUBLIC BENEFIT STATEMENT

The Trustees of Rural Support confirm that they have complied with their duty under section 4(6) of the Charities Act (Northern Ireland) 2008 to have regard to the Charity Commission for Northern Ireland's guidance on public benefit and that the public benefit requirement has informed the activities of the charity in the year ended 31 March 2023.

ACHIEVEMENTS AND PERFORMANCE 2022/23

Rural Support is a registered charity and a company limited by guarantee. It operates across Northern Ireland from a base in Cookstown, Co Tyrone Northern Ireland. It has a small staff team of 16 and is managed by a voluntary Board of representatives with agricultural and rural interests.

The organisation's main areas of charitable activity and services include:

- Provision of a Support Line service for rural dwellers between 09.00am and 09.00pm, Mon-Fri;
- Provision of contact information and/or connecting callers to appropriate support;
- Provision of business, finance, technical and counselling mentoring and ongoing support;
- Provision of training programmes to develop resilience and knowledge for those working in the agri-sector;
- Provision of the Social Farming Support Service for Northern Ireland and various social innovation projects and activities to support the most vulnerable members of the rural community.

Undoubtedly, times are very challenging in the agri-food sector, with worries about rising input costs and concerns of food security impacting significantly on the farmer and the farming family. In April 2021, to increase the organisation's ability to respond to these concerns and other market pressures on the sector, Rural Support launched an ambitious new strategy 'Revisioning Rural Support for a Stronger Future – 2021 to 2024' which provides capacity for wider ranging, more holistic support to farmers across the age spectrum – directly engaging with farmers and farm businesses before they reach crisis stage.

Now in the 2nd year of this new approach Rural Support has moved from a reactive position of support provision to providing a suite of proactive programmes and services dedicated to improving the health of both farm business and members of the farm family.

The focus is on empowering farmers and farm families to plan ahead for their business and personal health and wellbeing; become more resilient in times of difficulty; and, know how to get the most appropriate support and from where.

While farmers, families and rural communities face ongoing and often unpredictable challenges, Rural Support remains steadfast in its commitment to serving those who need support and assistance.

At the end of the 2nd year of its current strategy, Rural Support's team has surpassed the ambitious KPIs set by the board and are in a strong position to fulfil the strategy's objectives as it moves into year 3.

HOW HAVE WE MADE A DIFFERENCE?

During the 2022/23 financial year a number of key outcomes have been achieved by the Charity supporting our farmers and farming families to build resilience.

- Support Line calls and 98 referrals from the wider Agri-sector
- 136 individuals received 1-1 support through the Public Health Agency mentoring programme – several of these cases required input from more than 1 mentor, complex cases to include finance, succession, TB closure, family disputes etc.
- Through the Farm Business Sustainability Programme delivered through CAFRE's Farm Family Key Skills programme some 37 families each received up to 20 hours of 1-1 mentoring support, completed 5 farm business focused workshops and enjoyed Workshop 6 where they could choose to attend several workshops on the one day to include – Managing Farm Finances, Carbon on Your Farm, Renewable Energy, Sustainable Farming, Diversification, Multispecies Swards and Succession Planning. The day concluded with a panel discussion to include David Brown (UFU President), Paul McHenry (CAFRE), Barry Caslin (Teagasc) and Graham Cooke (Rural Support Mentor).
- Thanks to support from the NFU Mutual Charitable Trust 112 farmers completed workshops on various subjects to include Succession Planning and Preparing For Farm Inspections.
- CAFRE Coping With The Pressures of Farming – 216 individuals across 15 locations received this training which was the 3rd year of the programme which has now finished.
- CAFRE Making Tax Digital at the start of the year 290 farmers
- Boots on The Ground mental health awareness training for the agri-industry – 223 Agri sector workers (Ulster Bank, DAERA Vets, NIFCC, Chestnutt Animal Feeds, Fane Valley, UFU)
- Prince's Countryside Fund Resilience Programme – 34 families in two locations – Seskinore and Dungiven with successful Study Tour to Scotland under guidance of David Keiley from Kite Consulting
- Life Beyond bereavement and loss support services – support provided to 48 individuals and over 500 people either attended the Celebration event in The Glenavon or watched online to remember our loved ones.
- Reviving Rural – counselling and therapy support services provided support to 50 clients.

SOCIAL FARMING: AN ESSENTIAL SERVICE

Social Farming is an innovative use of agriculture to promote therapy, rehabilitation, social inclusion, education and social services in rural areas. There are multiple benefits from Social Farming for both the individuals involved and the rural economy. Rural Support delivers the Social Farming Support Service for Northern Ireland, supporting farmers delivering Social Farming and promoting the service for those who could benefit from participation, leading its development here. Key achievements:

Delivery support

- Ongoing support to 14 farms delivering
- New delivery established on 1 farm: Jigsaw (March 2023

Social Farming Standards

- 7 farms awarded Standards badge

Promotion

- Social Farming stand in Horticulture Pavilion at Balmoral Show, May 2022
- Social Farming Awareness Week, October 2022
- Social Farming in NI: Future Focus Conference, November 2022

Training

- Keeping Children and Adults Safe and Emergency First Aid at work training arranged by Rural Support, both in March 2023
- Induction training delivered by Rural Support, March 2023

Completion of SoEngage Plus project partner commitments including transnational meetings in Germany May 2022 and Romania September 2022

SUPPORTING OLDER AND ISOLATED FARMERS AND FARMING FAMILY MEMBERS

In 2022/23 Rural Support continued its support programmes for older and isolated farmers and farming family members.

Across the Hedgerow – a telephone befriending service for older or vulnerable, and/or isolated people from the farming community which matches them with a person from the agri-community to provide connection and support. During this year 16 clients receiving calls from 13 volunteers.

Plough On - for older and isolated farmers aged 65, aims to tackle rural isolation and increase social opportunities for older farmers. The Plough On project provides a tangible and practical way to support those older farmers and bring them together with like-minded people, helping them to develop new networks and knowledge. The focus is on improving health and wellbeing through social inclusion, encouraging individuals to get and stay well both physically and emotionally – it also provides respite to farming families, sharing the load in supporting our older farming community. During this year support has been provided for ongoing Cohort 1 delivery to 7 groups and included a visit to Stormont to mark Ag Mental Health Week, October 2022 and a Christmas meal for all groups funded by PHA's Making Life Better programme.

We also rolled out a sustainability scoping exercise through the Elevate programme and included consultant engagement with all groups. There was also two new Cohort 2 groups established covering Group Leaders, volunteers, and members in Ballymacbrennan (February 2023) and Ederney (March 2023).

SHINING A LIGHT ON HEALTH AND WELLBEING

Part of the Rural Support's strategic approach is to embed new thinking in how farmers and farming families view the importance of physical and mental well-being and to remove any remaining stigma around the development and management of overall health.

The organisation focuses on communicating positive health messaging and providing practical ways to help improve health – both physical and mental - and incorporates this into all its programmes as an integral part of developing, growing, and sustaining a successful farm business.

Collaborative work is an essential element of destigmatising issues around mental and indeed physical health, given that these are interlinked with each other.

The Reviving Rural project (April 2022 – March 2024) continued in-year and included includes campaigns and toolkit development to encourage self-help and development of positive behaviours around choices relating to mental and emotional health. Key achievements:

Delivery of four digital campaigns:

- June 2022 – Work Life Balance for Young People;
- September 2022 – Eating Well for Women and Young People;
- December 2022 – Tackling Loneliness and Isolation for Women;
- March 2023 – Importance of Sleep for Young People

Learning & Development Support: Production of 5 resource videos:

- Dealing with stress
- Dealing with unhelpful thoughts
- Emotional wellness in agriculture
- Women in agriculture

The Northern Ireland Rural Health Forum, coordinated by Rural Support, brings together key decision makers in agriculture, public, voluntary, government and related commercial organisations to help influence public opinion and ensure the appropriate incorporation of mental and physical health needs in rural communities - particularly for farming families - into strategy and policy development.

As well as Rural Support, members of the Forum Steering Group include UFU; NFU Mutual; United Feeds; Chestnutt Animal Feeds Ltd; Moy Park; Ulster Bank; Danske Bank; YFCU; HSENI; Northern Health and Social Care Trust; Farm Family Health Checks Programme; Rural GPs; VetNI; ABP Food Group; Healthy Living Centre Alliance; PHA; and Mindwise

Key achievements:

NI Agri-Rural Health Forum: Steering group meetings during 2022/23 – focus on Forum messaging and engagement; events held:

- Webinar for health professionals 'What are the barriers and solutions in providing health and social care to farming families?', April 2022
- In-person events for farmers 'You and Your Farm Business Thriving Together', November 2022

KEY PARTNERSHIPS AND OUTREACH

Rural Support's strategy focuses on building relationships with the farming community from young people right through to older farmers and encompasses the whole farm family. It also focuses on increasing collaboration with key stakeholders to help deliver our objectives and on helping those stakeholders better reach the farming community in order to deliver theirs.

In 2022/23 the charity continued to focus on working with agri-stakeholders as well as more widely with the public and private sector. Due to this increased engagement with the agri sector we have seen a significant increase in clients being referred through third parties. This reflects the work being done on the ground through outreach and other support programmes and our relationship with farmer-facing employees of companies working with our client base through our Boots on the Ground training. Securing referrals through this pathway helps reach farmers and farming families who would not ordinarily contact a Support or Helpline directly.

Overall, Rural Support has reached over 24,000 beneficiaries through its programmes and services during the year and reached countless others through its outreach, communications, and marketing activities. We engaged with approximately 1037 individuals through our outreach and information sessions. And in addition to this there were over 15,000 visits to the NI Farm Support Hub resource platform which launched in September. Rural Support featured in 260 newspaper articles this year and in 11 BBC radio interviews. It also held a special event on International Women's Day event at Chestnutt's Farm on the North Coast which gathered together women in agriculture

OVERCOMING CHALLENGES

On reflection of the hard work and commitment of staff, volunteers, and board members over the last year, and despite the challenges presented thanks to an ever-changing external environment, Rural Support provides a unique and value for money service that is vital for rural communities and delivers for its community and funders.

Reaching individuals in isolated rural areas who need support is by no means straightforward. However, Rural Support has proven that through its innovative approach and its outreach and volunteer programmes, support can be channeled to those in need at time of need.

Like most charities the main challenge we face is securing sufficient funding to meet demand and keep the ability to respond to those in need without delay or waiting lists. Going into 2023/24 Rural Support will continue to professionalise its fundraising efforts and secure the additional funding needed to create long-term sustainability for the organisation.

Financial review

For the year ended 31 March 2023 Rural Support has received £835,945 of income throughout the year and had total expenditure of £852,016 resulting in a deficit of £16,071. At 31 March 2023 Rural Support had total reserves of £262,377 of which £239,969 are unrestricted reserves.

Funding Sources:

The organisation currently receives support from the Tackling Rural Poverty and Social Isolation (TRPSI) Programme in the Department of Agriculture, Environment and Rural Affairs (DAERA), the Public Health Agency and donations from National Farmers Union (NFU) Mutual Charitable Trust. It also carries out fundraising activities to generate other income and currently has a number of donations and funding from other sources including National Lottery Community Fund; the Department of Health Mental Health Fund through the Community Fund for Northern Ireland and the Arts Council of Northern Ireland (ACNI). It also receives donations from the general public.

Reserves Policy:

Rural Support aims to have sufficient funds equal to the value of six months of core costs. Currently the organisation has reserved more than six months. An ambitious programme of fundraising was launched in 2022/23 and work continues to roll out in relation to this area with resources being dedicated to this effort – including creating a dedicated unit to manage it - to help ensure reserves are kept at an appropriate level and that core funding is underpinned by sufficient income to ensure operational efficiency and effectiveness.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr Peter Boyle	
Ms Gemma Daly	
Ms Jennifer Hawkes	
Mr Derek Lough	
Mr Daniel McAtamney	
Mr James Moore	(Retired 1 January 2023)
Ms Claire Saunders	
Mr James Speers	
Mr Ian Stevenson	
Dr Rebecca Orr	(Retired 6 September 2022)
Mr Victor Chestnutt	
Ms Zita McNaugher	(Appointed 6 September 2022)
Mr Robin Irvine	(Appointed 6 September 2022)

Auditor

In accordance with the company's articles, a resolution proposing that FPM Accountants Limited be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees' report was approved by the Board of Trustees.

Gemma Daly

Ms Gemma Daly
Trustee
Dated: 21/11/23

RURAL SUPPORT

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees, who are also the directors of Rural Support for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate 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 Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

RURAL SUPPORT

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF RURAL SUPPORT

Opinion

We have audited the financial statements of Rural Support (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF RURAL SUPPORT

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 65 of the Charities Act (Northern Ireland) 2008 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We obtained an understanding of the legal and regulatory framework applicable to the company through enquiry of management, sector research and the application of cumulative audit knowledge. We identified the following principal laws and regulations relevant to the company – Companies Act 2006, Charities Act (Northern Ireland) 2008 and the 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).

We developed an understanding of the key fraud risks to the entity (including how fraud might occur), the controls in place to help mitigate those risks, and the accounts, balances and disclosures within the financial statements which may be susceptible to management bias. Our understanding was obtained through review of the financial statements for significant accounting estimates, analysis of journal entries, walkthrough of the key controls cycles in place and enquiry of management.

Our procedures to respond to those risks identified included, but were not limited to:

- Enquiry of management, and the entity's solicitors around actual and potential litigation and claims.
- Enquiry of management to identify any instances of non-compliance with laws and regulations.
- Reviewing minutes of meetings of those charged with governance.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

RURAL SUPPORT

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF RURAL SUPPORT

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

FPM Accountants Limited

Chartered Accountants
Statutory Auditors
1 - 3 Arthur Street
Belfast
Co. Antrim
Northern Ireland
BT1 4GA

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FPM Accountants Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

RURAL SUPPORT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income and endowments from:							
Donations and legacies	3	38,678	230,752	269,430	100,104	211,184	311,288
Charitable activities	4	3,200	562,633	565,833	-	345,538	345,538
Other income	5	682	-	682	828	-	828
Total income		42,560	793,385	835,945	100,932	556,722	657,654
Expenditure on:							
Raising funds	6	-	6,917	6,917	-	4,815	4,815
Charitable activities	7	101,875	743,224	845,099	105,638	541,419	647,057
Total resources expended		101,875	750,141	852,016	105,638	546,234	651,872
Net (outgoing)/ incoming resources before transfers		(59,315)	43,244	(16,071)	(4,706)	10,488	5,782
Gross transfers between funds		52,890	(52,890)	-	60,223	(60,223)	-
Net (expenditure)/income for the year/ Net movement in funds		(6,425)	(9,646)	(16,071)	55,517	(49,735)	5,782
Fund balances at 1 April 2022		246,394	32,054	278,448	190,877	81,789	272,666
Fund balances at 31 March 2023		239,969	22,408	262,377	246,394	32,054	278,448

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

RURAL SUPPORT

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	**11**		1,704		5,902
Current assets					
Debtors	**12**	126,985		136,327	
Cash at bank and in hand		266,777		327,005	
		393,762		463,332	
Creditors: amounts falling due within one year	**13**	(133,089)		(190,786)	
Net current assets			260,673		272,546
Total assets less current liabilities			262,377		278,448
Income funds					
Restricted funds	**15**		22,408		32,054
Unrestricted funds			239,969		246,394
			262,377		278,448

RURAL SUPPORT

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2023

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022, although an audit has been carried out under section 65 of the Charities Act (Northern Ireland) 2008. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 21.11.23

Gemma Daly

Ms Gemma Daly
Trustee

Company Registration No. NI042579

RURAL SUPPORT

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash absorbed by operations	18		(60,228)		(104,846)
Investing activities					
Purchase of tangible fixed assets		-		(2,858)	
Proceeds on disposal of tangible fixed assets		-		19,100	
Net cash (used in)/generated from investing activities			-		16,242
Financing activities					
Repayment of bank loans		-		(362)	
Net cash used in financing activities			-		(362)
Net decrease in cash and cash equivalents			(60,228)		(88,966)
Cash and cash equivalents at beginning of year			327,005		415,971
Cash and cash equivalents at end of year			266,777		327,005

1 Accounting policies

Charity information

Rural Support is a private company limited by guarantee incorporated in Northern Ireland. The registered office is Estates Building, Loughry College, Cookstown, Co. Tyrone, BT80 9AA, Northern Ireland.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention.The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- 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.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1 Accounting policies **(Continued)**

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	33% Straight Line
Computers	33% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies **(Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	**Restricted funds**	**Total**	Unrestricted funds	Restricted funds	Total
	2023	**2023**	**2023**	2022	2022	2022
	£	**£**	**£**	£	£	£
Donations and gifts	38,678	230,752	269,430	100,104	211,184	311,288
Donations and gifts						
Donations and Other Income	38,678	100	38,778	20,104	-	20,104
NFU Mutual Trust	-	-	-	80,000	-	80,000
Department of Agriculture, Environment and Rural Affairs	-	230,652	230,652	-	211,184	211,184
	38,678	230,752	269,430	100,104	211,184	311,288

4 Charitable activities

	Restricted Income 2023 £	Restricted Income 2023 £	Total 2023 £	Restricted Income 2022 £
Performance related grants	3,200	562,633	565,833	345,538
Analysis by fund				
Unrestricted funds	3,200	-	3,200	-
Restricted funds	-	562,633	562,633	345,538
	3,200	562,633	565,833	345,538
Performance related grants				
Public Health Agency	-	87,322	87,322	61,472
Social Farming DAERA	-	76,975	76,975	76,231
Prince's Countryside Fund - Resilience	-	25,545	25,545	10,768
So Engage and So Engage Plus	-	7,315	7,315	25,505
RABI & LFT Trust Emergency Fund	-	9,094	9,094	6,995
Farm Families Key Skills	-	70,181	70,181	29,360
NFU	-	82,340	82,340	24,012
National Lottery - Plough On	-	92,878	92,878	53,231
Life Beyond	-	26,285	26,285	43,938
MUDC	-	-	-	6,000
Other	3,200	84,698	87,898	8,026
	3,200	562,633	565,833	345,538

5 Other income

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Net gain on disposal of tangible fixed assets	-	409
Other income	682	419
	682	828

5 Other income **(Continued)**

6 Raising funds

	Restricted funds	Restricted funds
	2023	2022
	£	£
Staff costs	6,917	4,815
	6,917	4,815

7 Charitable activities

	Unrestricted 2023 £	Restricted 2023 £	Total 2022 £	Total 2022 £	Restricted 2022 £	Total £
Staff costs	22,917	347,502	370,419	12,212	277,133	289,345
Office Expenses Telephone	-	3,838	3,838	-	3,522	3,522
Shows and Fairs	2,295	51,604	53,899	6,200	19,466	25,666
Travel and Subsistence	5,746	36,638	42,384	2,961	21,970	24,931
Promotional Costs	2,757	11,541	14,298	4,651	14,710	19,361
Training	1,352	12,077	13,429	542	21,567	22,109
Facilitation & Independent Support	11,854	111,007	122,861	12,426	68,938	81,364
Emergency Fund and Seed Grant Payments	-	3,000	3,000	-	6,937	6,937
Recruitment Costs	-	-	-	347	329	676
Study tour	-	10,737	10,737	-	-	-
Counselling costs	-	40,891	40,891	-	-	-
	46,921	628,835	675,756	39,339	434,572	473,911
Share of support costs (see note 8)	50,191	114,322	164,513	66,299	100,527	166,826
Share of governance costs (see note 8)	4,763	67	4,830	-	6,320	6,320
	101,875	743,224	845,099	105,638	541,419	647,057
Analysis by fund						
Unrestricted funds	101,875	-	101,875	105,638	-	105,638
Restricted funds	-	743,224	743,224	-	541,419	541,419
	101,875	743,224	845,099	105,638	541,419	647,057

8 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Staff costs	117,859	4,763	122,622	110,939	4,073	115,012
Depreciation	4,198	-	4,198	5,452	-	5,452
Bank Charges	332	-	332	265	-	265
General Expenses	6,858	-	6,858	6,494	-	6,494
Insurance	1,855	-	1,855	1,343	-	1,343
Motor Vehicle Expenses	-	-	-	228	-	228
Accountancy Fees	5,350	-	5,350	6,103	-	6,103
Telephone	9,743	-	9,743	7,857	-	7,857
Volunteer Expenses	1,497	-	1,497	2,459	-	2,459
Printing, Stationery & Postage	4,566	-	4,566	8,510	-	8,510
IT & Website Costs	11,575	-	11,575	16,450	-	16,450
Subsciptions	680	-	680	726	-	726
Legal and professional	-	67	67	-	2,247	2,247
	164,513	4,830	169,343	166,826	6,320	173,146
Analysed between						
Charitable activities	164,513	4,830	169,343	166,826	6,320	173,146

Support costs includes payments to the auditors of £4,200 (2022- £4,200) for audit fees.

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

2023 Number	2022 Number
18	12

10 Employees (Continued)

Employment costs	2023	2022
	£	£
Wages and salaries	434,114	358,564
Social security costs	39,579	30,755
Other pension costs	26,265	19,853
	499,958	409,172

The key management personnel of the charity comprises the Trustees and the senior management team.

No employee received remuneration of more than £60,000 during the year (2021 - Nil).

11 Tangible fixed assets

	Fixtures and fittings	Computers	Total
	£	£	£
Cost			
At 1 April 2022	9,419	26,045	35,464
At 31 March 2023	9,419	26,045	35,464
Depreciation and impairment			
At 1 April 2022	9,416	20,146	29,562
Depreciation charged in the year	3	4,195	4,198
At 31 March 2023	9,419	24,341	33,760
Carrying amount			
At 31 March 2023	-	1,704	1,704
At 31 March 2022	3	5,899	5,902

12 Debtors

Amounts falling due within one year:	2023 £	2022 £
Trade debtors	113,278	115,409
Other debtors	10,346	15,121
Prepayments and accrued income	3,361	5,797
	126,985	136,327

The amount due from Other Debtors includes £5,571 that is due to be repaid to Rural Support over one year

13 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Other taxation and social security		3,048	-
Deferred income	14	94,734	158,587
Trade creditors		29,992	24,195
Other creditors		1,114	582
Accruals		4,201	7,422
		133,089	190,786

14 Deferred income

	2023 £	2022 £
Arising from Deferred Income	94,734	158,587

Deferred income is included in the financial statements as follows:

Opening Balance	Released During the Year	Arising During the Year	Closing Balance
158,587	(158,587)	94,734	94,734

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

		Movement in funds				Movement in funds			
	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£	£	£	£	£
Public Health Agency	6,259	61,472	(59,791)	(3,202)	4,738	87,322	(86,505)	(3,298)	2,257
DAERA Social Farming	8,110	76,231	(83,259)	-	1,082	76,975	(78,057)	-	-
PCF Resilience	16,491	10,768	(5,433)	(21,826)	-	25,545	(20,870)	(4,675)	-
So Engage and So Engage Plus	14,536	25,505	(5,054)	(34,987)	-	7,315	(6,182)	(1,133)	-
RBAI & LFT Fund	-	6,995	(6,995)	-	-	9,094	(5,094)	(4,000)	-
Farm Families Key Skills	30,310	29,360	(37,910)	(1,609)	20,151	70,181	(49,025)	(21,156)	20,151
NFU The Business of Farming	-	24,012	(24,012)	-	-	25,020	(25,020)	-	-
NFU Counselling	-	3,026	(3,026)	-	-	16,974	(11,974)	(5,000)	-
Plough on	-	53,231	(53,231)	-	-	92,878	(92,878)	-	-
Life Beyond	-	43,938	(43,938)	-	-	26,285	(26,285)	-	-
NFU	-	-	-	-	-	40,346	(30,346)	(10,000)	-
AI Services Older Person	-	6,000	(6,000)	-	-	3,193	(3,193)	-	-
Arts Council NI	-	5,000	(5,000)	-	-	630	(630)	-	-
Prince's Countryside Fund	6,083	-	-	-	6,083	-	(6,083)	-	-
Making tax digital	-	-	-	-	-	11,087	(7,459)	(3,628)	-
Reviving Rural	-	211,184	(212,585)	1,401	-	48,863	(48,863)	-	-
Farmers Choir	-	-	-	-	-	1,340	(1,340)	-	-
PCF Grant	-	-	-	-	-	15,000	(15,000)	-	-
Elevate Programme	-	-	-	-	-	4,685	(4,685)	-	-
DAERA Core	-	-	-	-	-	230,652	(230,652)	-	-

15 Restricted funds

(Continued)

81,789	556,722	(546,234)	(60,223)	32,054	793,385	(750,141)	(52,890)	22,408

16 Analysis of net assets between funds

	Unrestricted funds 2023	**Restricted funds 2023**	**Total 2023**	Unrestricted funds 2022	Restricted funds 2022	Total 2022
	£	**£**	**£**	£	£	£
Fund balances at 31 March 2023 are represented by:						
Tangible assets	1,704	-	1,704	5,902	-	5,902
Current assets/(liabilities)	238,265	22,408	260,673	240,492	32,054	272,546
	239,969	22,408	262,377	246,394	32,054	278,448

17 Related party transactions

Rural Support has granted a 48 month loan of £19,100 to an employee within 2021/22. Interest is based on the HMRC Annual Interest Rate, being 2% in 2022/23.

18 Cash generated from operations	**2023**	**2022**
	£	**£**
(Deficit)/surpus for the year	(16,071)	5,782
Adjustments for:		
Gain on disposal of tangible fixed assets	-	(409)
Depreciation and impairment of tangible fixed assets	4,198	5,452
Movements in working capital:		
Decrease/(increase) in debtors	9,342	(51,594)
Increase/(decrease) in creditors	6,156	(6,054)
(Decrease) in deferred income	(63,853)	(58,023)
Cash absorbed by operations	(60,228)	(104,846)

19 **Analysis of changes in net funds**

The charity had no debt during the year.

Rural Support

Northern Ireland - Charity number 102591

Annual report

Charity Registration No. NIC102591

Company Registration No. NI042579 (Northern Ireland)

RURAL SUPPORT

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

RURAL SUPPORT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr Peter Boyle Ms Gemma Daly Ms Jennifer Hawkes Mr Derek Lough Mr Daniel McAtamney Ms Claire Saunders Mr James Speers Mr Ian Stevenson Mr Victor Chestnutt Ms Zita McNaugher (Appointed 6 September 2022) Mr Robin Irvine (Appointed 6 September 2022)
Charity number	NIC102591
Company number	NI042579
Registered office	Estates Building Loughry College Cookstown Co. Tyrone Northern Ireland BT80 9AA
Auditor	FPM Accountants Limited 1 - 3 Arthur Street Belfast Co. Antrim Northern Ireland BT1 4GA

RURAL SUPPORT

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RURAL SUPPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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)".

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees are responsible for preparing the Trustee's report and the financial statements in accordance with Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board and published by Chartered Accountants Ireland.

The Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Trust and of the incoming resources and application of resources, including the income and expenditure, of the Trust 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; and,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Trust will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable Trust's transactions and disclose with reasonable accuracy at any time the financial position of the Trust and enable them to ensure that the financial statements comply with current statutory requirements.

The Trustees are also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Rural Support was initially established in Autumn 2001 to help farmers and rural dwellers in Northern Ireland who were affected by the severe crisis in the agricultural industry at the time.

The organisation is a charitable company limited by guarantee, incorporated on 1st March 2002 and is registered as a charity (NI102591). The company was established under a Memorandum of Association and is governed under its Articles of Association.

Recruitment and Appointment of the Charity Board

The directors of the company are also charity trustees for the purposes of charity law and are known as members of the Rural Support Board.

The Rural Support Board has 11 members (who meet bi-monthly), representing a range of relevant experience/skillsets, including farmers, current or former members of YFCU, representatives from the business community, community/voluntary sector representatives and a health sector professional.

Trustee Induction and Training

Trustees are provided with induction and training when they join the Board and are provided with ongoing training throughout each year to promote best practice and to support them in their roles.

Risk Management

The Rural Support Board has conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces.

Significant external risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Organisational Structure

The current staffing structure of Rural Support includes the following roles:

- Chief Executive (Full-time)
- Marketing Communications Co-Ordinator (Full-time)
- Volunteer and Human Resources Co-Ordinator (Full-time)
- Therapy Services Co-Ordinator (3 days/week)
- Head of Finance (60%/FTE)
- Finance and Executive Co-Ordinator (Full-time)
- Head of Development and Strategic Engagement (Full-time)
- Head of Farm Support (Full-time)
- Farm Support Co-Ordinator (Crisis - 4 days/week)
- Farm Support Co-Ordinator (Proactive Programmes: Part-time)
- Farm Support Co-Ordinator (Proactive Programmes: Full-time)
- Farm Support Co-Ordinator (Proactive Programmes: Full-time)
- Head of Social Farming and Innovation (Full-time)
- Social Farming Support Co-Ordinator (Full-time)
- Plough On Project Co-Ordinator (Full-time)
- Project Officer (Full-time)

Rural Support also has a team of 24 Farm Business Mentors who work on various projects surrounding farm business planning and rural stress to include dealing with finance/debt/technical issues and succession. Through one-to-one mentoring sessions they help farmers look at their options and support them to make realistic plans for the future of the farm business.

They also support farmers and farming family members through a range of pro-active business and mental health awareness training programmes in the form of workshops and seminars that take place throughout the year.

There are also a number of Counselling Mentors and mental health specialists who work alongside the Farm Business mentors to provide professional therapeutic support for farmers and farming families who are in crisis and this has significantly improved outcomes for those supported and their farm business.

At present Rural Support has approximately 35 volunteers who give their time, knowledge, expertise, and experience to the organisation. They undertake Support Line cover, work/life balance guidance, promotion, and outreach as and when required.

Rural Support continually evaluates its Support Line hours to meet demand. The existing volunteer levels are adequate and this is reviewed on a regular basis thoughout the year.

OBJECTIVES AND ACTIVITIES

Rural Support's Vision is of a vibrant, healthy, and resilient farming community in Northern Ireland. Its mission is to provide professional and practical support to farmers, farm families and farm businesses throughout Northern Ireland.

It aims to do this through:

- improving the health and wellbeing of farmers and farm family members;
- helping build resilient farm businesses that are adaptable to ongoing change and challenges;
- promoting socially inclusive services that the farming community can deliver for people in need of additional support; and,
- being a strong advocate and champion for the farming community by contributing to a robust evidence base which helps inform future policy decisions.

In pursuing the organisation's objectives, Rural Support follow the strategic aims as outlined below which have been developed as part of the 2021-2024 strategy:

Strategic Aim 1	We connect with all farming families ***in need*** and provide up to date and readily available assistance and resources relating to health and wellbeing; farm business; and personal and future planning for ***all*** **farming** families and farm family members through our service programmes, networks and the online hub.
Strategic Aim 2	With Social Farming at its core, Rural Support has a relevant and impactful ***social innovation*** function, providing tangible and practical solutions through a range of projects and services in support of those most vulnerable in our rural communities particularly older people and those who experience loneliness and isolation and/or are socially and/or economically-disadvantaged.
Strategic Aim 3	We develop and grow our ***expert team*** of staff, volunteers, and mentors, who lead from the front using person-centred coaching and mentoring, to provide support to farmers and all members of our farming families: during times of crisis; in planning for successful farm businesses; and, in developing strong mental and physical resilience, for now and the future.
Strategic Aim 4	We have in place a ***networking strategy***, to both develop existing and create new collaborations, with those in the public and private sectors so we can work together to provide meaningful and pragmatic support for farming families and their businesses, and rural communities.
Strategic Aim 5	We focus on helping farmers and farming families to ***build resilience and personal confidence*** in engaging with other agencies who could assist them in building more successful businesses – essentially helping to bridge the gap that currently exists between the services that are available and the take-up of services by those who could benefit but are reluctant to participate.
Strategic Aim 6	We create a ***professional and agile*** business operation which will incorporate a well-structured and motivated management team, staff, mentors, and volunteers underpinned by appropriate HR development and management process.
Strategic Aim 7	We implement appropriate systems to produce timely financial information and ensure professional financial, governance and internal controls which will be reviewed independently on an annual basis. We will also implement appropriate information and data management systems to support our work with communities, partners, and funders.

PUBLIC BENEFIT STATEMENT

The Trustees of Rural Support confirm that they have complied with their duty under section 4(6) of the Charities Act (Northern Ireland) 2008 to have regard to the Charity Commission for Northern Ireland's guidance on public benefit and that the public benefit requirement has informed the activities of the charity in the year ended 31 March 2023.

ACHIEVEMENTS AND PERFORMANCE 2022/23

Rural Support is a registered charity and a company limited by guarantee. It operates across Northern Ireland from a base in Cookstown, Co Tyrone Northern Ireland. It has a small staff team of 16 and is managed by a voluntary Board of representatives with agricultural and rural interests.

The organisation's main areas of charitable activity and services include:

- Provision of a Support Line service for rural dwellers between 09.00am and 09.00pm, Mon-Fri;
- Provision of contact information and/or connecting callers to appropriate support;
- Provision of business, finance, technical and counselling mentoring and ongoing support;
- Provision of training programmes to develop resilience and knowledge for those working in the agri-sector;
- Provision of the Social Farming Support Service for Northern Ireland and various social innovation projects and activities to support the most vulnerable members of the rural community.

Undoubtedly, times are very challenging in the agri-food sector, with worries about rising input costs and concerns of food security impacting significantly on the farmer and the farming family. In April 2021, to increase the organisation's ability to respond to these concerns and other market pressures on the sector, Rural Support launched an ambitious new strategy 'Revisioning Rural Support for a Stronger Future – 2021 to 2024' which provides capacity for wider ranging, more holistic support to farmers across the age spectrum – directly engaging with farmers and farm businesses before they reach crisis stage.

Now in the 2nd year of this new approach Rural Support has moved from a reactive position of support provision to providing a suite of proactive programmes and services dedicated to improving the health of both farm business and members of the farm family.

The focus is on empowering farmers and farm families to plan ahead for their business and personal health and wellbeing; become more resilient in times of difficulty; and, know how to get the most appropriate support and from where.

While farmers, families and rural communities face ongoing and often unpredictable challenges, Rural Support remains steadfast in its commitment to serving those who need support and assistance.

At the end of the 2nd year of its current strategy, Rural Support's team has surpassed the ambitious KPIs set by the board and are in a strong position to fulfil the strategy's objectives as it moves into year 3.

HOW HAVE WE MADE A DIFFERENCE?

During the 2022/23 financial year a number of key outcomes have been achieved by the Charity supporting our farmers and farming families to build resilience.

- Support Line calls and 98 referrals from the wider Agri-sector
- 136 individuals received 1-1 support through the Public Health Agency mentoring programme – several of these cases required input from more than 1 mentor, complex cases to include finance, succession, TB closure, family disputes etc.
- Through the Farm Business Sustainability Programme delivered through CAFRE's Farm Family Key Skills programme some 37 families each received up to 20 hours of 1-1 mentoring support, completed 5 farm business focused workshops and enjoyed Workshop 6 where they could choose to attend several workshops on the one day to include – Managing Farm Finances, Carbon on Your Farm, Renewable Energy, Sustainable Farming, Diversification, Multispecies Swards and Succession Planning. The day concluded with a panel discussion to include David Brown (UFU President), Paul McHenry (CAFRE), Barry Caslin (Teagasc) and Graham Cooke (Rural Support Mentor).
- Thanks to support from the NFU Mutual Charitable Trust 112 farmers completed workshops on various subjects to include Succession Planning and Preparing For Farm Inspections.
- CAFRE Coping With The Pressures of Farming – 216 individuals across 15 locations received this training which was the 3rd year of the programme which has now finished.
- CAFRE Making Tax Digital at the start of the year 290 farmers
- Boots on The Ground mental health awareness training for the agri-industry – 223 Agri sector workers (Ulster Bank, DAERA Vets, NIFCC, Chestnutt Animal Feeds, Fane Valley, UFU)
- Prince's Countryside Fund Resilience Programme – 34 families in two locations – Seskinore and Dungiven with successful Study Tour to Scotland under guidance of David Keiley from Kite Consulting
- Life Beyond bereavement and loss support services – support provided to 48 individuals and over 500 people either attended the Celebration event in The Glenavon or watched online to remember our loved ones.
- Reviving Rural – counselling and therapy support services provided support to 50 clients.

SOCIAL FARMING: AN ESSENTIAL SERVICE

Social Farming is an innovative use of agriculture to promote therapy, rehabilitation, social inclusion, education and social services in rural areas. There are multiple benefits from Social Farming for both the individuals involved and the rural economy. Rural Support delivers the Social Farming Support Service for Northern Ireland, supporting farmers delivering Social Farming and promoting the service for those who could benefit from participation, leading its development here. Key achievements:

Delivery support

- Ongoing support to 14 farms delivering
- New delivery established on 1 farm: Jigsaw (March 2023

Social Farming Standards

- 7 farms awarded Standards badge

Promotion

- Social Farming stand in Horticulture Pavilion at Balmoral Show, May 2022
- Social Farming Awareness Week, October 2022
- Social Farming in NI: Future Focus Conference, November 2022

Training

- Keeping Children and Adults Safe and Emergency First Aid at work training arranged by Rural Support, both in March 2023
- Induction training delivered by Rural Support, March 2023

Completion of SoEngage Plus project partner commitments including transnational meetings in Germany May 2022 and Romania September 2022

SUPPORTING OLDER AND ISOLATED FARMERS AND FARMING FAMILY MEMBERS

In 2022/23 Rural Support continued its support programmes for older and isolated farmers and farming family members.

Across the Hedgerow – a telephone befriending service for older or vulnerable, and/or isolated people from the farming community which matches them with a person from the agri-community to provide connection and support. During this year 16 clients receiving calls from 13 volunteers.

Plough On - for older and isolated farmers aged 65, aims to tackle rural isolation and increase social opportunities for older farmers. The Plough On project provides a tangible and practical way to support those older farmers and bring them together with like-minded people, helping them to develop new networks and knowledge. The focus is on improving health and wellbeing through social inclusion, encouraging individuals to get and stay well both physically and emotionally – it also provides respite to farming families, sharing the load in supporting our older farming community. During this year support has been provided for ongoing Cohort 1 delivery to 7 groups and included a visit to Stormont to mark Ag Mental Health Week, October 2022 and a Christmas meal for all groups funded by PHA's Making Life Better programme.

We also rolled out a sustainability scoping exercise through the Elevate programme and included consultant engagement with all groups. There was also two new Cohort 2 groups established covering Group Leaders, volunteers, and members in Ballymacbrennan (February 2023) and Ederney (March 2023).

SHINING A LIGHT ON HEALTH AND WELLBEING

Part of the Rural Support's strategic approach is to embed new thinking in how farmers and farming families view the importance of physical and mental well-being and to remove any remaining stigma around the development and management of overall health.

The organisation focuses on communicating positive health messaging and providing practical ways to help improve health – both physical and mental - and incorporates this into all its programmes as an integral part of developing, growing, and sustaining a successful farm business.

Collaborative work is an essential element of destigmatising issues around mental and indeed physical health, given that these are interlinked with each other.

The Reviving Rural project (April 2022 – March 2024) continued in-year and included includes campaigns and toolkit development to encourage self-help and development of positive behaviours around choices relating to mental and emotional health. Key achievements:

Delivery of four digital campaigns:

- June 2022 – Work Life Balance for Young People;
- September 2022 – Eating Well for Women and Young People;
- December 2022 – Tackling Loneliness and Isolation for Women;
- March 2023 – Importance of Sleep for Young People

Learning & Development Support: Production of 5 resource videos:

- Dealing with stress
- Dealing with unhelpful thoughts
- Emotional wellness in agriculture
- Women in agriculture

The Northern Ireland Rural Health Forum, coordinated by Rural Support, brings together key decision makers in agriculture, public, voluntary, government and related commercial organisations to help influence public opinion and ensure the appropriate incorporation of mental and physical health needs in rural communities - particularly for farming families - into strategy and policy development.

As well as Rural Support, members of the Forum Steering Group include UFU; NFU Mutual; United Feeds; Chestnutt Animal Feeds Ltd; Moy Park; Ulster Bank; Danske Bank; YFCU; HSENI; Northern Health and Social Care Trust; Farm Family Health Checks Programme; Rural GPs; VetNI; ABP Food Group; Healthy Living Centre Alliance; PHA; and Mindwise

Key achievements:

NI Agri-Rural Health Forum: Steering group meetings during 2022/23 – focus on Forum messaging and engagement; events held:

- Webinar for health professionals 'What are the barriers and solutions in providing health and social care to farming families?', April 2022
- In-person events for farmers 'You and Your Farm Business Thriving Together', November 2022

KEY PARTNERSHIPS AND OUTREACH

Rural Support's strategy focuses on building relationships with the farming community from young people right through to older farmers and encompasses the whole farm family. It also focuses on increasing collaboration with key stakeholders to help deliver our objectives and on helping those stakeholders better reach the farming community in order to deliver theirs.

In 2022/23 the charity continued to focus on working with agri-stakeholders as well as more widely with the public and private sector. Due to this increased engagement with the agri sector we have seen a significant increase in clients being referred through third parties. This reflects the work being done on the ground through outreach and other support programmes and our relationship with farmer-facing employees of companies working with our client base through our Boots on the Ground training. Securing referrals through this pathway helps reach farmers and farming families who would not ordinarily contact a Support or Helpline directly.

Overall, Rural Support has reached over 24,000 beneficiaries through its programmes and services during the year and reached countless others through its outreach, communications, and marketing activities. We engaged with approximately 1037 individuals through our outreach and information sessions. And in addition to this there were over 15,000 visits to the NI Farm Support Hub resource platform which launched in September. Rural Support featured in 260 newspaper articles this year and in 11 BBC radio interviews. It also held a special event on International Women's Day event at Chestnutt's Farm on the North Coast which gathered together women in agriculture

OVERCOMING CHALLENGES

On reflection of the hard work and commitment of staff, volunteers, and board members over the last year, and despite the challenges presented thanks to an ever-changing external environment, Rural Support provides a unique and value for money service that is vital for rural communities and delivers for its community and funders.

Reaching individuals in isolated rural areas who need support is by no means straightforward. However, Rural Support has proven that through its innovative approach and its outreach and volunteer programmes, support can be channeled to those in need at time of need.

Like most charities the main challenge we face is securing sufficient funding to meet demand and keep the ability to respond to those in need without delay or waiting lists. Going into 2023/24 Rural Support will continue to professionalise its fundraising efforts and secure the additional funding needed to create long-term sustainability for the organisation.

Financial review

For the year ended 31 March 2023 Rural Support has received £835,945 of income throughout the year and had total expenditure of £852,016 resulting in a deficit of £16,071. At 31 March 2023 Rural Support had total reserves of £262,377 of which £239,969 are unrestricted reserves.

Funding Sources:

The organisation currently receives support from the Tackling Rural Poverty and Social Isolation (TRPSI) Programme in the Department of Agriculture, Environment and Rural Affairs (DAERA), the Public Health Agency and donations from National Farmers Union (NFU) Mutual Charitable Trust. It also carries out fundraising activities to generate other income and currently has a number of donations and funding from other sources including National Lottery Community Fund; the Department of Health Mental Health Fund through the Community Fund for Northern Ireland and the Arts Council of Northern Ireland (ACNI). It also receives donations from the general public.

Reserves Policy:

Rural Support aims to have sufficient funds equal to the value of six months of core costs. Currently the organisation has reserved more than six months. An ambitious programme of fundraising was launched in 2022/23 and work continues to roll out in relation to this area with resources being dedicated to this effort – including creating a dedicated unit to manage it - to help ensure reserves are kept at an appropriate level and that core funding is underpinned by sufficient income to ensure operational efficiency and effectiveness.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr Peter Boyle	
Ms Gemma Daly	
Ms Jennifer Hawkes	
Mr Derek Lough	
Mr Daniel McAtamney	
Mr James Moore	(Retired 1 January 2023)
Ms Claire Saunders	
Mr James Speers	
Mr Ian Stevenson	
Dr Rebecca Orr	(Retired 6 September 2022)
Mr Victor Chestnutt	
Ms Zita McNaugher	(Appointed 6 September 2022)
Mr Robin Irvine	(Appointed 6 September 2022)

Auditor

In accordance with the company's articles, a resolution proposing that FPM Accountants Limited be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees' report was approved by the Board of Trustees.

Gemma Daly

Ms Gemma Daly
Trustee
Dated: 21/11/23

RURAL SUPPORT

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees, who are also the directors of Rural Support for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate 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 Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

RURAL SUPPORT

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF RURAL SUPPORT

Opinion

We have audited the financial statements of Rural Support (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF RURAL SUPPORT

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 65 of the Charities Act (Northern Ireland) 2008 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We obtained an understanding of the legal and regulatory framework applicable to the company through enquiry of management, sector research and the application of cumulative audit knowledge. We identified the following principal laws and regulations relevant to the company – Companies Act 2006, Charities Act (Northern Ireland) 2008 and the 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).

We developed an understanding of the key fraud risks to the entity (including how fraud might occur), the controls in place to help mitigate those risks, and the accounts, balances and disclosures within the financial statements which may be susceptible to management bias. Our understanding was obtained through review of the financial statements for significant accounting estimates, analysis of journal entries, walkthrough of the key controls cycles in place and enquiry of management.

Our procedures to respond to those risks identified included, but were not limited to:

- Enquiry of management, and the entity's solicitors around actual and potential litigation and claims.
- Enquiry of management to identify any instances of non-compliance with laws and regulations.
- Reviewing minutes of meetings of those charged with governance.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

RURAL SUPPORT

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF RURAL SUPPORT

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

FPM Accountants Limited

Chartered Accountants
Statutory Auditors
1 - 3 Arthur Street
Belfast
Co. Antrim
Northern Ireland
BT1 4GA

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FPM Accountants Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

RURAL SUPPORT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income and endowments from:							
Donations and legacies	3	38,678	230,752	269,430	100,104	211,184	311,288
Charitable activities	4	3,200	562,633	565,833	-	345,538	345,538
Other income	5	682	-	682	828	-	828
Total income		42,560	793,385	835,945	100,932	556,722	657,654
Expenditure on:							
Raising funds	6	-	6,917	6,917	-	4,815	4,815
Charitable activities	7	101,875	743,224	845,099	105,638	541,419	647,057
Total resources expended		101,875	750,141	852,016	105,638	546,234	651,872
Net (outgoing)/ incoming resources before transfers		(59,315)	43,244	(16,071)	(4,706)	10,488	5,782
Gross transfers between funds		52,890	(52,890)	-	60,223	(60,223)	-
Net (expenditure)/income for the year/ Net movement in funds		(6,425)	(9,646)	(16,071)	55,517	(49,735)	5,782
Fund balances at 1 April 2022		246,394	32,054	278,448	190,877	81,789	272,666
Fund balances at 31 March 2023		239,969	22,408	262,377	246,394	32,054	278,448

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

RURAL SUPPORT

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	**11**		1,704		5,902
Current assets					
Debtors	**12**	126,985		136,327	
Cash at bank and in hand		266,777		327,005	
		393,762		463,332	
Creditors: amounts falling due within one year	**13**	(133,089)		(190,786)	
Net current assets			260,673		272,546
Total assets less current liabilities			262,377		278,448
Income funds					
Restricted funds	**15**		22,408		32,054
Unrestricted funds			239,969		246,394
			262,377		278,448

RURAL SUPPORT

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2023

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022, although an audit has been carried out under section 65 of the Charities Act (Northern Ireland) 2008. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 21.11.23

Gemma Daly

Ms Gemma Daly
Trustee

Company Registration No. NI042579

RURAL SUPPORT

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash absorbed by operations	18		(60,228)		(104,846)
Investing activities					
Purchase of tangible fixed assets		-		(2,858)	
Proceeds on disposal of tangible fixed assets		-		19,100	
Net cash (used in)/generated from investing activities			-		16,242
Financing activities					
Repayment of bank loans		-		(362)	
Net cash used in financing activities			-		(362)
Net decrease in cash and cash equivalents			(60,228)		(88,966)
Cash and cash equivalents at beginning of year			327,005		415,971
Cash and cash equivalents at end of year			266,777		327,005

1 Accounting policies

Charity information

Rural Support is a private company limited by guarantee incorporated in Northern Ireland. The registered office is Estates Building, Loughry College, Cookstown, Co. Tyrone, BT80 9AA, Northern Ireland.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention.The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- 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.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1 Accounting policies **(Continued)**

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	33% Straight Line
Computers	33% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies **(Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	**Restricted funds**	**Total**	Unrestricted funds	Restricted funds	Total
	2023	**2023**	**2023**	2022	2022	2022
	£	**£**	**£**	£	£	£
Donations and gifts	38,678	230,752	269,430	100,104	211,184	311,288
Donations and gifts						
Donations and Other Income	38,678	100	38,778	20,104	-	20,104
NFU Mutual Trust	-	-	-	80,000	-	80,000
Department of Agriculture, Environment and Rural Affairs	-	230,652	230,652	-	211,184	211,184
	38,678	230,752	269,430	100,104	211,184	311,288

4 Charitable activities

	Restricted Income 2023 £	Restricted Income 2023 £	Total 2023 £	Restricted Income 2022 £
Performance related grants	3,200	562,633	565,833	345,538
Analysis by fund				
Unrestricted funds	3,200	-	3,200	-
Restricted funds	-	562,633	562,633	345,538
	3,200	562,633	565,833	345,538
Performance related grants				
Public Health Agency	-	87,322	87,322	61,472
Social Farming DAERA	-	76,975	76,975	76,231
Prince's Countryside Fund - Resilience	-	25,545	25,545	10,768
So Engage and So Engage Plus	-	7,315	7,315	25,505
RABI & LFT Trust Emergency Fund	-	9,094	9,094	6,995
Farm Families Key Skills	-	70,181	70,181	29,360
NFU	-	82,340	82,340	24,012
National Lottery - Plough On	-	92,878	92,878	53,231
Life Beyond	-	26,285	26,285	43,938
MUDC	-	-	-	6,000
Other	3,200	84,698	87,898	8,026
	3,200	562,633	565,833	345,538

5 Other income

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Net gain on disposal of tangible fixed assets	-	409
Other income	682	419
	682	828

5 Other income **(Continued)**

6 Raising funds

	Restricted funds	Restricted funds
	2023	2022
	£	£
Staff costs	6,917	4,815
	6,917	4,815

7 Charitable activities

	Unrestricted 2023 £	Restricted 2023 £	Total 2022 £	Total 2022 £	Restricted 2022 £	Total £
Staff costs	22,917	347,502	370,419	12,212	277,133	289,345
Office Expenses Telephone	-	3,838	3,838	-	3,522	3,522
Shows and Fairs	2,295	51,604	53,899	6,200	19,466	25,666
Travel and Subsistence	5,746	36,638	42,384	2,961	21,970	24,931
Promotional Costs	2,757	11,541	14,298	4,651	14,710	19,361
Training	1,352	12,077	13,429	542	21,567	22,109
Facilitation & Independent Support	11,854	111,007	122,861	12,426	68,938	81,364
Emergency Fund and Seed Grant Payments	-	3,000	3,000	-	6,937	6,937
Recruitment Costs	-	-	-	347	329	676
Study tour	-	10,737	10,737	-	-	-
Counselling costs	-	40,891	40,891	-	-	-
	46,921	628,835	675,756	39,339	434,572	473,911
Share of support costs (see note 8)	50,191	114,322	164,513	66,299	100,527	166,826
Share of governance costs (see note 8)	4,763	67	4,830	-	6,320	6,320
	101,875	743,224	845,099	105,638	541,419	647,057
Analysis by fund						
Unrestricted funds	101,875	-	101,875	105,638	-	105,638
Restricted funds	-	743,224	743,224	-	541,419	541,419
	101,875	743,224	845,099	105,638	541,419	647,057

8 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Staff costs	117,859	4,763	122,622	110,939	4,073	115,012
Depreciation	4,198	-	4,198	5,452	-	5,452
Bank Charges	332	-	332	265	-	265
General Expenses	6,858	-	6,858	6,494	-	6,494
Insurance	1,855	-	1,855	1,343	-	1,343
Motor Vehicle Expenses	-	-	-	228	-	228
Accountancy Fees	5,350	-	5,350	6,103	-	6,103
Telephone	9,743	-	9,743	7,857	-	7,857
Volunteer Expenses	1,497	-	1,497	2,459	-	2,459
Printing, Stationery & Postage	4,566	-	4,566	8,510	-	8,510
IT & Website Costs	11,575	-	11,575	16,450	-	16,450
Subsciptions	680	-	680	726	-	726
Legal and professional	-	67	67	-	2,247	2,247
	164,513	4,830	169,343	166,826	6,320	173,146
Analysed between						
Charitable activities	164,513	4,830	169,343	166,826	6,320	173,146

Support costs includes payments to the auditors of £4,200 (2022- £4,200) for audit fees.

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

2023 Number	2022 Number
18	12

10 Employees (Continued)

Employment costs	2023	2022
	£	£
Wages and salaries	434,114	358,564
Social security costs	39,579	30,755
Other pension costs	26,265	19,853
	499,958	409,172

The key management personnel of the charity comprises the Trustees and the senior management team.

No employee received remuneration of more than £60,000 during the year (2021 - Nil).

11 Tangible fixed assets

	Fixtures and fittings	Computers	Total
	£	£	£
Cost			
At 1 April 2022	9,419	26,045	35,464
At 31 March 2023	9,419	26,045	35,464
Depreciation and impairment			
At 1 April 2022	9,416	20,146	29,562
Depreciation charged in the year	3	4,195	4,198
At 31 March 2023	9,419	24,341	33,760
Carrying amount			
At 31 March 2023	-	1,704	1,704
At 31 March 2022	3	5,899	5,902

12 Debtors

Amounts falling due within one year:	2023 £	2022 £
Trade debtors	113,278	115,409
Other debtors	10,346	15,121
Prepayments and accrued income	3,361	5,797
	126,985	136,327

The amount due from Other Debtors includes £5,571 that is due to be repaid to Rural Support over one year

13 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Other taxation and social security		3,048	-
Deferred income	14	94,734	158,587
Trade creditors		29,992	24,195
Other creditors		1,114	582
Accruals		4,201	7,422
		133,089	190,786

14 Deferred income

	2023 £	2022 £
Arising from Deferred Income	94,734	158,587

Deferred income is included in the financial statements as follows:

Opening Balance	Released During the Year	Arising During the Year	Closing Balance
158,587	(158,587)	94,734	94,734

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

		Movement in funds				Movement in funds			
	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£	£	£	£	£
Public Health Agency	6,259	61,472	(59,791)	(3,202)	4,738	87,322	(86,505)	(3,298)	2,257
DAERA Social Farming	8,110	76,231	(83,259)	-	1,082	76,975	(78,057)	-	-
PCF Resilience	16,491	10,768	(5,433)	(21,826)	-	25,545	(20,870)	(4,675)	-
So Engage and So Engage Plus	14,536	25,505	(5,054)	(34,987)	-	7,315	(6,182)	(1,133)	-
RBAI & LFT Fund	-	6,995	(6,995)	-	-	9,094	(5,094)	(4,000)	-
Farm Families Key Skills	30,310	29,360	(37,910)	(1,609)	20,151	70,181	(49,025)	(21,156)	20,151
NFU The Business of Farming	-	24,012	(24,012)	-	-	25,020	(25,020)	-	-
NFU Counselling	-	3,026	(3,026)	-	-	16,974	(11,974)	(5,000)	-
Plough on	-	53,231	(53,231)	-	-	92,878	(92,878)	-	-
Life Beyond	-	43,938	(43,938)	-	-	26,285	(26,285)	-	-
NFU	-	-	-	-	-	40,346	(30,346)	(10,000)	-
AI Services Older Person	-	6,000	(6,000)	-	-	3,193	(3,193)	-	-
Arts Council NI	-	5,000	(5,000)	-	-	630	(630)	-	-
Prince's Countryside Fund	6,083	-	-	-	6,083	-	(6,083)	-	-
Making tax digital	-	-	-	-	-	11,087	(7,459)	(3,628)	-
Reviving Rural	-	211,184	(212,585)	1,401	-	48,863	(48,863)	-	-
Farmers Choir	-	-	-	-	-	1,340	(1,340)	-	-
PCF Grant	-	-	-	-	-	15,000	(15,000)	-	-
Elevate Programme	-	-	-	-	-	4,685	(4,685)	-	-
DAERA Core	-	-	-	-	-	230,652	(230,652)	-	-

15 Restricted funds

(Continued)

81,789	556,722	(546,234)	(60,223)	32,054	793,385	(750,141)	(52,890)	22,408

16 Analysis of net assets between funds

	Unrestricted funds 2023	**Restricted funds 2023**	**Total 2023**	Unrestricted funds 2022	Restricted funds 2022	Total 2022
	£	**£**	**£**	£	£	£
Fund balances at 31 March 2023 are represented by:						
Tangible assets	1,704	-	1,704	5,902	-	5,902
Current assets/(liabilities)	238,265	22,408	260,673	240,492	32,054	272,546
	239,969	22,408	262,377	246,394	32,054	278,448

17 Related party transactions

Rural Support has granted a 48 month loan of £19,100 to an employee within 2021/22. Interest is based on the HMRC Annual Interest Rate, being 2% in 2022/23.

18 Cash generated from operations	**2023**	**2022**
	£	**£**
(Deficit)/surpus for the year	(16,071)	5,782
Adjustments for:		
Gain on disposal of tangible fixed assets	-	(409)
Depreciation and impairment of tangible fixed assets	4,198	5,452
Movements in working capital:		
Decrease/(increase) in debtors	9,342	(51,594)
Increase/(decrease) in creditors	6,156	(6,054)
(Decrease) in deferred income	(63,853)	(58,023)
Cash absorbed by operations	(60,228)	(104,846)

19 **Analysis of changes in net funds**

The charity had no debt during the year.

Rural Support

Northern Ireland - Charity number 102591

Annual return

Charity Registration No. NIC102591

Company Registration No. NI042579 (Northern Ireland)

RURAL SUPPORT

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

RURAL SUPPORT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr Peter Boyle Ms Gemma Daly Ms Jennifer Hawkes Mr Derek Lough Mr Daniel McAtamney Ms Claire Saunders Mr James Speers Mr Ian Stevenson Mr Victor Chestnutt Ms Zita McNaugher (Appointed 6 September 2022) Mr Robin Irvine (Appointed 6 September 2022)
Charity number	NIC102591
Company number	NI042579
Registered office	Estates Building Loughry College Cookstown Co. Tyrone Northern Ireland BT80 9AA
Auditor	FPM Accountants Limited 1 - 3 Arthur Street Belfast Co. Antrim Northern Ireland BT1 4GA

RURAL SUPPORT

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RURAL SUPPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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)".

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees are responsible for preparing the Trustee's report and the financial statements in accordance with Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board and published by Chartered Accountants Ireland.

The Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Trust and of the incoming resources and application of resources, including the income and expenditure, of the Trust 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; and,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Trust will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable Trust's transactions and disclose with reasonable accuracy at any time the financial position of the Trust and enable them to ensure that the financial statements comply with current statutory requirements.

The Trustees are also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Rural Support was initially established in Autumn 2001 to help farmers and rural dwellers in Northern Ireland who were affected by the severe crisis in the agricultural industry at the time.

The organisation is a charitable company limited by guarantee, incorporated on 1st March 2002 and is registered as a charity (NI102591). The company was established under a Memorandum of Association and is governed under its Articles of Association.

Recruitment and Appointment of the Charity Board

The directors of the company are also charity trustees for the purposes of charity law and are known as members of the Rural Support Board.

The Rural Support Board has 11 members (who meet bi-monthly), representing a range of relevant experience/skillsets, including farmers, current or former members of YFCU, representatives from the business community, community/voluntary sector representatives and a health sector professional.

Trustee Induction and Training

Trustees are provided with induction and training when they join the Board and are provided with ongoing training throughout each year to promote best practice and to support them in their roles.

Risk Management

The Rural Support Board has conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces.

Significant external risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Organisational Structure

The current staffing structure of Rural Support includes the following roles:

- Chief Executive (Full-time)
- Marketing Communications Co-Ordinator (Full-time)
- Volunteer and Human Resources Co-Ordinator (Full-time)
- Therapy Services Co-Ordinator (3 days/week)
- Head of Finance (60%/FTE)
- Finance and Executive Co-Ordinator (Full-time)
- Head of Development and Strategic Engagement (Full-time)
- Head of Farm Support (Full-time)
- Farm Support Co-Ordinator (Crisis - 4 days/week)
- Farm Support Co-Ordinator (Proactive Programmes: Part-time)
- Farm Support Co-Ordinator (Proactive Programmes: Full-time)
- Farm Support Co-Ordinator (Proactive Programmes: Full-time)
- Head of Social Farming and Innovation (Full-time)
- Social Farming Support Co-Ordinator (Full-time)
- Plough On Project Co-Ordinator (Full-time)
- Project Officer (Full-time)

Rural Support also has a team of 24 Farm Business Mentors who work on various projects surrounding farm business planning and rural stress to include dealing with finance/debt/technical issues and succession. Through one-to-one mentoring sessions they help farmers look at their options and support them to make realistic plans for the future of the farm business.

They also support farmers and farming family members through a range of pro-active business and mental health awareness training programmes in the form of workshops and seminars that take place throughout the year.

There are also a number of Counselling Mentors and mental health specialists who work alongside the Farm Business mentors to provide professional therapeutic support for farmers and farming families who are in crisis and this has significantly improved outcomes for those supported and their farm business.

At present Rural Support has approximately 35 volunteers who give their time, knowledge, expertise, and experience to the organisation. They undertake Support Line cover, work/life balance guidance, promotion, and outreach as and when required.

Rural Support continually evaluates its Support Line hours to meet demand. The existing volunteer levels are adequate and this is reviewed on a regular basis thoughout the year.

OBJECTIVES AND ACTIVITIES

Rural Support's Vision is of a vibrant, healthy, and resilient farming community in Northern Ireland. Its mission is to provide professional and practical support to farmers, farm families and farm businesses throughout Northern Ireland.

It aims to do this through:

- improving the health and wellbeing of farmers and farm family members;
- helping build resilient farm businesses that are adaptable to ongoing change and challenges;
- promoting socially inclusive services that the farming community can deliver for people in need of additional support; and,
- being a strong advocate and champion for the farming community by contributing to a robust evidence base which helps inform future policy decisions.

In pursuing the organisation's objectives, Rural Support follow the strategic aims as outlined below which have been developed as part of the 2021-2024 strategy:

Strategic Aim 1	We connect with all farming families ***in need*** and provide up to date and readily available assistance and resources relating to health and wellbeing; farm business; and personal and future planning for ***all*** **farming** families and farm family members through our service programmes, networks and the online hub.
Strategic Aim 2	With Social Farming at its core, Rural Support has a relevant and impactful ***social innovation*** function, providing tangible and practical solutions through a range of projects and services in support of those most vulnerable in our rural communities particularly older people and those who experience loneliness and isolation and/or are socially and/or economically-disadvantaged.
Strategic Aim 3	We develop and grow our ***expert team*** of staff, volunteers, and mentors, who lead from the front using person-centred coaching and mentoring, to provide support to farmers and all members of our farming families: during times of crisis; in planning for successful farm businesses; and, in developing strong mental and physical resilience, for now and the future.
Strategic Aim 4	We have in place a ***networking strategy***, to both develop existing and create new collaborations, with those in the public and private sectors so we can work together to provide meaningful and pragmatic support for farming families and their businesses, and rural communities.
Strategic Aim 5	We focus on helping farmers and farming families to ***build resilience and personal confidence*** in engaging with other agencies who could assist them in building more successful businesses – essentially helping to bridge the gap that currently exists between the services that are available and the take-up of services by those who could benefit but are reluctant to participate.
Strategic Aim 6	We create a ***professional and agile*** business operation which will incorporate a well-structured and motivated management team, staff, mentors, and volunteers underpinned by appropriate HR development and management process.
Strategic Aim 7	We implement appropriate systems to produce timely financial information and ensure professional financial, governance and internal controls which will be reviewed independently on an annual basis. We will also implement appropriate information and data management systems to support our work with communities, partners, and funders.

PUBLIC BENEFIT STATEMENT

The Trustees of Rural Support confirm that they have complied with their duty under section 4(6) of the Charities Act (Northern Ireland) 2008 to have regard to the Charity Commission for Northern Ireland's guidance on public benefit and that the public benefit requirement has informed the activities of the charity in the year ended 31 March 2023.

ACHIEVEMENTS AND PERFORMANCE 2022/23

Rural Support is a registered charity and a company limited by guarantee. It operates across Northern Ireland from a base in Cookstown, Co Tyrone Northern Ireland. It has a small staff team of 16 and is managed by a voluntary Board of representatives with agricultural and rural interests.

The organisation's main areas of charitable activity and services include:

- Provision of a Support Line service for rural dwellers between 09.00am and 09.00pm, Mon-Fri;
- Provision of contact information and/or connecting callers to appropriate support;
- Provision of business, finance, technical and counselling mentoring and ongoing support;
- Provision of training programmes to develop resilience and knowledge for those working in the agri-sector;
- Provision of the Social Farming Support Service for Northern Ireland and various social innovation projects and activities to support the most vulnerable members of the rural community.

Undoubtedly, times are very challenging in the agri-food sector, with worries about rising input costs and concerns of food security impacting significantly on the farmer and the farming family. In April 2021, to increase the organisation's ability to respond to these concerns and other market pressures on the sector, Rural Support launched an ambitious new strategy 'Revisioning Rural Support for a Stronger Future – 2021 to 2024' which provides capacity for wider ranging, more holistic support to farmers across the age spectrum – directly engaging with farmers and farm businesses before they reach crisis stage.

Now in the 2nd year of this new approach Rural Support has moved from a reactive position of support provision to providing a suite of proactive programmes and services dedicated to improving the health of both farm business and members of the farm family.

The focus is on empowering farmers and farm families to plan ahead for their business and personal health and wellbeing; become more resilient in times of difficulty; and, know how to get the most appropriate support and from where.

While farmers, families and rural communities face ongoing and often unpredictable challenges, Rural Support remains steadfast in its commitment to serving those who need support and assistance.

At the end of the 2nd year of its current strategy, Rural Support's team has surpassed the ambitious KPIs set by the board and are in a strong position to fulfil the strategy's objectives as it moves into year 3.

HOW HAVE WE MADE A DIFFERENCE?

During the 2022/23 financial year a number of key outcomes have been achieved by the Charity supporting our farmers and farming families to build resilience.

- Support Line calls and 98 referrals from the wider Agri-sector
- 136 individuals received 1-1 support through the Public Health Agency mentoring programme – several of these cases required input from more than 1 mentor, complex cases to include finance, succession, TB closure, family disputes etc.
- Through the Farm Business Sustainability Programme delivered through CAFRE's Farm Family Key Skills programme some 37 families each received up to 20 hours of 1-1 mentoring support, completed 5 farm business focused workshops and enjoyed Workshop 6 where they could choose to attend several workshops on the one day to include – Managing Farm Finances, Carbon on Your Farm, Renewable Energy, Sustainable Farming, Diversification, Multispecies Swards and Succession Planning. The day concluded with a panel discussion to include David Brown (UFU President), Paul McHenry (CAFRE), Barry Caslin (Teagasc) and Graham Cooke (Rural Support Mentor).
- Thanks to support from the NFU Mutual Charitable Trust 112 farmers completed workshops on various subjects to include Succession Planning and Preparing For Farm Inspections.
- CAFRE Coping With The Pressures of Farming – 216 individuals across 15 locations received this training which was the 3rd year of the programme which has now finished.
- CAFRE Making Tax Digital at the start of the year 290 farmers
- Boots on The Ground mental health awareness training for the agri-industry – 223 Agri sector workers (Ulster Bank, DAERA Vets, NIFCC, Chestnutt Animal Feeds, Fane Valley, UFU)
- Prince's Countryside Fund Resilience Programme – 34 families in two locations – Seskinore and Dungiven with successful Study Tour to Scotland under guidance of David Keiley from Kite Consulting
- Life Beyond bereavement and loss support services – support provided to 48 individuals and over 500 people either attended the Celebration event in The Glenavon or watched online to remember our loved ones.
- Reviving Rural – counselling and therapy support services provided support to 50 clients.

SOCIAL FARMING: AN ESSENTIAL SERVICE

Social Farming is an innovative use of agriculture to promote therapy, rehabilitation, social inclusion, education and social services in rural areas. There are multiple benefits from Social Farming for both the individuals involved and the rural economy. Rural Support delivers the Social Farming Support Service for Northern Ireland, supporting farmers delivering Social Farming and promoting the service for those who could benefit from participation, leading its development here. Key achievements:

Delivery support

- Ongoing support to 14 farms delivering
- New delivery established on 1 farm: Jigsaw (March 2023

Social Farming Standards

- 7 farms awarded Standards badge

Promotion

- Social Farming stand in Horticulture Pavilion at Balmoral Show, May 2022
- Social Farming Awareness Week, October 2022
- Social Farming in NI: Future Focus Conference, November 2022

Training

- Keeping Children and Adults Safe and Emergency First Aid at work training arranged by Rural Support, both in March 2023
- Induction training delivered by Rural Support, March 2023

Completion of SoEngage Plus project partner commitments including transnational meetings in Germany May 2022 and Romania September 2022

SUPPORTING OLDER AND ISOLATED FARMERS AND FARMING FAMILY MEMBERS

In 2022/23 Rural Support continued its support programmes for older and isolated farmers and farming family members.

Across the Hedgerow – a telephone befriending service for older or vulnerable, and/or isolated people from the farming community which matches them with a person from the agri-community to provide connection and support. During this year 16 clients receiving calls from 13 volunteers.

Plough On - for older and isolated farmers aged 65, aims to tackle rural isolation and increase social opportunities for older farmers. The Plough On project provides a tangible and practical way to support those older farmers and bring them together with like-minded people, helping them to develop new networks and knowledge. The focus is on improving health and wellbeing through social inclusion, encouraging individuals to get and stay well both physically and emotionally – it also provides respite to farming families, sharing the load in supporting our older farming community. During this year support has been provided for ongoing Cohort 1 delivery to 7 groups and included a visit to Stormont to mark Ag Mental Health Week, October 2022 and a Christmas meal for all groups funded by PHA's Making Life Better programme.

We also rolled out a sustainability scoping exercise through the Elevate programme and included consultant engagement with all groups. There was also two new Cohort 2 groups established covering Group Leaders, volunteers, and members in Ballymacbrennan (February 2023) and Ederney (March 2023).

SHINING A LIGHT ON HEALTH AND WELLBEING

Part of the Rural Support's strategic approach is to embed new thinking in how farmers and farming families view the importance of physical and mental well-being and to remove any remaining stigma around the development and management of overall health.

The organisation focuses on communicating positive health messaging and providing practical ways to help improve health – both physical and mental - and incorporates this into all its programmes as an integral part of developing, growing, and sustaining a successful farm business.

Collaborative work is an essential element of destigmatising issues around mental and indeed physical health, given that these are interlinked with each other.

The Reviving Rural project (April 2022 – March 2024) continued in-year and included includes campaigns and toolkit development to encourage self-help and development of positive behaviours around choices relating to mental and emotional health. Key achievements:

Delivery of four digital campaigns:

- June 2022 – Work Life Balance for Young People;
- September 2022 – Eating Well for Women and Young People;
- December 2022 – Tackling Loneliness and Isolation for Women;
- March 2023 – Importance of Sleep for Young People

Learning & Development Support: Production of 5 resource videos:

- Dealing with stress
- Dealing with unhelpful thoughts
- Emotional wellness in agriculture
- Women in agriculture

The Northern Ireland Rural Health Forum, coordinated by Rural Support, brings together key decision makers in agriculture, public, voluntary, government and related commercial organisations to help influence public opinion and ensure the appropriate incorporation of mental and physical health needs in rural communities - particularly for farming families - into strategy and policy development.

As well as Rural Support, members of the Forum Steering Group include UFU; NFU Mutual; United Feeds; Chestnutt Animal Feeds Ltd; Moy Park; Ulster Bank; Danske Bank; YFCU; HSENI; Northern Health and Social Care Trust; Farm Family Health Checks Programme; Rural GPs; VetNI; ABP Food Group; Healthy Living Centre Alliance; PHA; and Mindwise

Key achievements:

NI Agri-Rural Health Forum: Steering group meetings during 2022/23 – focus on Forum messaging and engagement; events held:

- Webinar for health professionals 'What are the barriers and solutions in providing health and social care to farming families?', April 2022
- In-person events for farmers 'You and Your Farm Business Thriving Together', November 2022

KEY PARTNERSHIPS AND OUTREACH

Rural Support's strategy focuses on building relationships with the farming community from young people right through to older farmers and encompasses the whole farm family. It also focuses on increasing collaboration with key stakeholders to help deliver our objectives and on helping those stakeholders better reach the farming community in order to deliver theirs.

In 2022/23 the charity continued to focus on working with agri-stakeholders as well as more widely with the public and private sector. Due to this increased engagement with the agri sector we have seen a significant increase in clients being referred through third parties. This reflects the work being done on the ground through outreach and other support programmes and our relationship with farmer-facing employees of companies working with our client base through our Boots on the Ground training. Securing referrals through this pathway helps reach farmers and farming families who would not ordinarily contact a Support or Helpline directly.

Overall, Rural Support has reached over 24,000 beneficiaries through its programmes and services during the year and reached countless others through its outreach, communications, and marketing activities. We engaged with approximately 1037 individuals through our outreach and information sessions. And in addition to this there were over 15,000 visits to the NI Farm Support Hub resource platform which launched in September. Rural Support featured in 260 newspaper articles this year and in 11 BBC radio interviews. It also held a special event on International Women's Day event at Chestnutt's Farm on the North Coast which gathered together women in agriculture

OVERCOMING CHALLENGES

On reflection of the hard work and commitment of staff, volunteers, and board members over the last year, and despite the challenges presented thanks to an ever-changing external environment, Rural Support provides a unique and value for money service that is vital for rural communities and delivers for its community and funders.

Reaching individuals in isolated rural areas who need support is by no means straightforward. However, Rural Support has proven that through its innovative approach and its outreach and volunteer programmes, support can be channeled to those in need at time of need.

Like most charities the main challenge we face is securing sufficient funding to meet demand and keep the ability to respond to those in need without delay or waiting lists. Going into 2023/24 Rural Support will continue to professionalise its fundraising efforts and secure the additional funding needed to create long-term sustainability for the organisation.

Financial review

For the year ended 31 March 2023 Rural Support has received £835,945 of income throughout the year and had total expenditure of £852,016 resulting in a deficit of £16,071. At 31 March 2023 Rural Support had total reserves of £262,377 of which £239,969 are unrestricted reserves.

Funding Sources:

The organisation currently receives support from the Tackling Rural Poverty and Social Isolation (TRPSI) Programme in the Department of Agriculture, Environment and Rural Affairs (DAERA), the Public Health Agency and donations from National Farmers Union (NFU) Mutual Charitable Trust. It also carries out fundraising activities to generate other income and currently has a number of donations and funding from other sources including National Lottery Community Fund; the Department of Health Mental Health Fund through the Community Fund for Northern Ireland and the Arts Council of Northern Ireland (ACNI). It also receives donations from the general public.

Reserves Policy:

Rural Support aims to have sufficient funds equal to the value of six months of core costs. Currently the organisation has reserved more than six months. An ambitious programme of fundraising was launched in 2022/23 and work continues to roll out in relation to this area with resources being dedicated to this effort – including creating a dedicated unit to manage it - to help ensure reserves are kept at an appropriate level and that core funding is underpinned by sufficient income to ensure operational efficiency and effectiveness.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr Peter Boyle	
Ms Gemma Daly	
Ms Jennifer Hawkes	
Mr Derek Lough	
Mr Daniel McAtamney	
Mr James Moore	(Retired 1 January 2023)
Ms Claire Saunders	
Mr James Speers	
Mr Ian Stevenson	
Dr Rebecca Orr	(Retired 6 September 2022)
Mr Victor Chestnutt	
Ms Zita McNaugher	(Appointed 6 September 2022)
Mr Robin Irvine	(Appointed 6 September 2022)

Auditor

In accordance with the company's articles, a resolution proposing that FPM Accountants Limited be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees' report was approved by the Board of Trustees.

Gemma Daly

Ms Gemma Daly
Trustee
Dated: 21/11/23

RURAL SUPPORT

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees, who are also the directors of Rural Support for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate 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 Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

RURAL SUPPORT

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF RURAL SUPPORT

Opinion

We have audited the financial statements of Rural Support (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF RURAL SUPPORT

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 65 of the Charities Act (Northern Ireland) 2008 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We obtained an understanding of the legal and regulatory framework applicable to the company through enquiry of management, sector research and the application of cumulative audit knowledge. We identified the following principal laws and regulations relevant to the company – Companies Act 2006, Charities Act (Northern Ireland) 2008 and the 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).

We developed an understanding of the key fraud risks to the entity (including how fraud might occur), the controls in place to help mitigate those risks, and the accounts, balances and disclosures within the financial statements which may be susceptible to management bias. Our understanding was obtained through review of the financial statements for significant accounting estimates, analysis of journal entries, walkthrough of the key controls cycles in place and enquiry of management.

Our procedures to respond to those risks identified included, but were not limited to:

- Enquiry of management, and the entity's solicitors around actual and potential litigation and claims.
- Enquiry of management to identify any instances of non-compliance with laws and regulations.
- Reviewing minutes of meetings of those charged with governance.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

RURAL SUPPORT

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF RURAL SUPPORT

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

FPM Accountants Limited

Chartered Accountants
Statutory Auditors
1 - 3 Arthur Street
Belfast
Co. Antrim
Northern Ireland
BT1 4GA

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FPM Accountants Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

RURAL SUPPORT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income and endowments from:							
Donations and legacies	3	38,678	230,752	269,430	100,104	211,184	311,288
Charitable activities	4	3,200	562,633	565,833	-	345,538	345,538
Other income	5	682	-	682	828	-	828
Total income		42,560	793,385	835,945	100,932	556,722	657,654
Expenditure on:							
Raising funds	6	-	6,917	6,917	-	4,815	4,815
Charitable activities	7	101,875	743,224	845,099	105,638	541,419	647,057
Total resources expended		101,875	750,141	852,016	105,638	546,234	651,872
Net (outgoing)/ incoming resources before transfers		(59,315)	43,244	(16,071)	(4,706)	10,488	5,782
Gross transfers between funds		52,890	(52,890)	-	60,223	(60,223)	-
Net (expenditure)/income for the year/ Net movement in funds		(6,425)	(9,646)	(16,071)	55,517	(49,735)	5,782
Fund balances at 1 April 2022		246,394	32,054	278,448	190,877	81,789	272,666
Fund balances at 31 March 2023		239,969	22,408	262,377	246,394	32,054	278,448

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

RURAL SUPPORT

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	**11**		1,704		5,902
Current assets					
Debtors	**12**	126,985		136,327	
Cash at bank and in hand		266,777		327,005	
		393,762		463,332	
Creditors: amounts falling due within one year	**13**	(133,089)		(190,786)	
Net current assets			260,673		272,546
Total assets less current liabilities			262,377		278,448
Income funds					
Restricted funds	**15**		22,408		32,054
Unrestricted funds			239,969		246,394
			262,377		278,448

RURAL SUPPORT

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2023

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022, although an audit has been carried out under section 65 of the Charities Act (Northern Ireland) 2008. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 21.11.23

Gemma Daly

Ms Gemma Daly
Trustee

Company Registration No. NI042579

RURAL SUPPORT

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash absorbed by operations	18		(60,228)		(104,846)
Investing activities					
Purchase of tangible fixed assets		-		(2,858)	
Proceeds on disposal of tangible fixed assets		-		19,100	
Net cash (used in)/generated from investing activities			-		16,242
Financing activities					
Repayment of bank loans		-		(362)	
Net cash used in financing activities			-		(362)
Net decrease in cash and cash equivalents			(60,228)		(88,966)
Cash and cash equivalents at beginning of year			327,005		415,971
Cash and cash equivalents at end of year			266,777		327,005

1 Accounting policies

Charity information

Rural Support is a private company limited by guarantee incorporated in Northern Ireland. The registered office is Estates Building, Loughry College, Cookstown, Co. Tyrone, BT80 9AA, Northern Ireland.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention.The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- 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.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1 Accounting policies **(Continued)**

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	33% Straight Line
Computers	33% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies **(Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	**Restricted funds**	**Total**	Unrestricted funds	Restricted funds	Total
	2023	**2023**	**2023**	2022	2022	2022
	£	**£**	**£**	£	£	£
Donations and gifts	38,678	230,752	269,430	100,104	211,184	311,288
Donations and gifts						
Donations and Other Income	38,678	100	38,778	20,104	-	20,104
NFU Mutual Trust	-	-	-	80,000	-	80,000
Department of Agriculture, Environment and Rural Affairs	-	230,652	230,652	-	211,184	211,184
	38,678	230,752	269,430	100,104	211,184	311,288

4 Charitable activities

	Restricted Income 2023 £	Restricted Income 2023 £	Total 2023 £	Restricted Income 2022 £
Performance related grants	3,200	562,633	565,833	345,538
Analysis by fund				
Unrestricted funds	3,200	-	3,200	-
Restricted funds	-	562,633	562,633	345,538
	3,200	562,633	565,833	345,538
Performance related grants				
Public Health Agency	-	87,322	87,322	61,472
Social Farming DAERA	-	76,975	76,975	76,231
Prince's Countryside Fund - Resilience	-	25,545	25,545	10,768
So Engage and So Engage Plus	-	7,315	7,315	25,505
RABI & LFT Trust Emergency Fund	-	9,094	9,094	6,995
Farm Families Key Skills	-	70,181	70,181	29,360
NFU	-	82,340	82,340	24,012
National Lottery - Plough On	-	92,878	92,878	53,231
Life Beyond	-	26,285	26,285	43,938
MUDC	-	-	-	6,000
Other	3,200	84,698	87,898	8,026
	3,200	562,633	565,833	345,538

5 Other income

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Net gain on disposal of tangible fixed assets	-	409
Other income	682	419
	682	828

5 Other income **(Continued)**

6 Raising funds

	Restricted funds	Restricted funds
	2023	2022
	£	£
Staff costs	6,917	4,815
	6,917	4,815

7 Charitable activities

	Unrestricted 2023 £	Restricted 2023 £	Total 2022 £	Total 2022 £	Restricted 2022 £	Total £
Staff costs	22,917	347,502	370,419	12,212	277,133	289,345
Office Expenses Telephone	-	3,838	3,838	-	3,522	3,522
Shows and Fairs	2,295	51,604	53,899	6,200	19,466	25,666
Travel and Subsistence	5,746	36,638	42,384	2,961	21,970	24,931
Promotional Costs	2,757	11,541	14,298	4,651	14,710	19,361
Training	1,352	12,077	13,429	542	21,567	22,109
Facilitation & Independent Support	11,854	111,007	122,861	12,426	68,938	81,364
Emergency Fund and Seed Grant Payments	-	3,000	3,000	-	6,937	6,937
Recruitment Costs	-	-	-	347	329	676
Study tour	-	10,737	10,737	-	-	-
Counselling costs	-	40,891	40,891	-	-	-
	46,921	628,835	675,756	39,339	434,572	473,911
Share of support costs (see note 8)	50,191	114,322	164,513	66,299	100,527	166,826
Share of governance costs (see note 8)	4,763	67	4,830	-	6,320	6,320
	101,875	743,224	845,099	105,638	541,419	647,057
Analysis by fund						
Unrestricted funds	101,875	-	101,875	105,638	-	105,638
Restricted funds	-	743,224	743,224	-	541,419	541,419
	101,875	743,224	845,099	105,638	541,419	647,057

8 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Staff costs	117,859	4,763	122,622	110,939	4,073	115,012
Depreciation	4,198	-	4,198	5,452	-	5,452
Bank Charges	332	-	332	265	-	265
General Expenses	6,858	-	6,858	6,494	-	6,494
Insurance	1,855	-	1,855	1,343	-	1,343
Motor Vehicle Expenses	-	-	-	228	-	228
Accountancy Fees	5,350	-	5,350	6,103	-	6,103
Telephone	9,743	-	9,743	7,857	-	7,857
Volunteer Expenses	1,497	-	1,497	2,459	-	2,459
Printing, Stationery & Postage	4,566	-	4,566	8,510	-	8,510
IT & Website Costs	11,575	-	11,575	16,450	-	16,450
Subsciptions	680	-	680	726	-	726
Legal and professional	-	67	67	-	2,247	2,247
	164,513	4,830	169,343	166,826	6,320	173,146
Analysed between						
Charitable activities	164,513	4,830	169,343	166,826	6,320	173,146

Support costs includes payments to the auditors of £4,200 (2022- £4,200) for audit fees.

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

2023 Number	2022 Number
18	12

10 Employees (Continued)

Employment costs	2023	2022
	£	£
Wages and salaries	434,114	358,564
Social security costs	39,579	30,755
Other pension costs	26,265	19,853
	499,958	409,172

The key management personnel of the charity comprises the Trustees and the senior management team.

No employee received remuneration of more than £60,000 during the year (2021 - Nil).

11 Tangible fixed assets

	Fixtures and fittings	Computers	Total
	£	£	£
Cost			
At 1 April 2022	9,419	26,045	35,464
At 31 March 2023	9,419	26,045	35,464
Depreciation and impairment			
At 1 April 2022	9,416	20,146	29,562
Depreciation charged in the year	3	4,195	4,198
At 31 March 2023	9,419	24,341	33,760
Carrying amount			
At 31 March 2023	-	1,704	1,704
At 31 March 2022	3	5,899	5,902

12 Debtors

Amounts falling due within one year:	2023 £	2022 £
Trade debtors	113,278	115,409
Other debtors	10,346	15,121
Prepayments and accrued income	3,361	5,797
	126,985	136,327

The amount due from Other Debtors includes £5,571 that is due to be repaid to Rural Support over one year

13 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Other taxation and social security		3,048	-
Deferred income	14	94,734	158,587
Trade creditors		29,992	24,195
Other creditors		1,114	582
Accruals		4,201	7,422
		133,089	190,786

14 Deferred income

	2023 £	2022 £
Arising from Deferred Income	94,734	158,587

Deferred income is included in the financial statements as follows:

Opening Balance	Released During the Year	Arising During the Year	Closing Balance
158,587	(158,587)	94,734	94,734

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

		Movement in funds				Movement in funds			
	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£	£	£	£	£
Public Health Agency	6,259	61,472	(59,791)	(3,202)	4,738	87,322	(86,505)	(3,298)	2,257
DAERA Social Farming	8,110	76,231	(83,259)	-	1,082	76,975	(78,057)	-	-
PCF Resilience	16,491	10,768	(5,433)	(21,826)	-	25,545	(20,870)	(4,675)	-
So Engage and So Engage Plus	14,536	25,505	(5,054)	(34,987)	-	7,315	(6,182)	(1,133)	-
RBAI & LFT Fund	-	6,995	(6,995)	-	-	9,094	(5,094)	(4,000)	-
Farm Families Key Skills	30,310	29,360	(37,910)	(1,609)	20,151	70,181	(49,025)	(21,156)	20,151
NFU The Business of Farming	-	24,012	(24,012)	-	-	25,020	(25,020)	-	-
NFU Counselling	-	3,026	(3,026)	-	-	16,974	(11,974)	(5,000)	-
Plough on	-	53,231	(53,231)	-	-	92,878	(92,878)	-	-
Life Beyond	-	43,938	(43,938)	-	-	26,285	(26,285)	-	-
NFU	-	-	-	-	-	40,346	(30,346)	(10,000)	-
AI Services Older Person	-	6,000	(6,000)	-	-	3,193	(3,193)	-	-
Arts Council NI	-	5,000	(5,000)	-	-	630	(630)	-	-
Prince's Countryside Fund	6,083	-	-	-	6,083	-	(6,083)	-	-
Making tax digital	-	-	-	-	-	11,087	(7,459)	(3,628)	-
Reviving Rural	-	211,184	(212,585)	1,401	-	48,863	(48,863)	-	-
Farmers Choir	-	-	-	-	-	1,340	(1,340)	-	-
PCF Grant	-	-	-	-	-	15,000	(15,000)	-	-
Elevate Programme	-	-	-	-	-	4,685	(4,685)	-	-
DAERA Core	-	-	-	-	-	230,652	(230,652)	-	-

15 Restricted funds

(Continued)

81,789	556,722	(546,234)	(60,223)	32,054	793,385	(750,141)	(52,890)	22,408

16 Analysis of net assets between funds

	Unrestricted funds 2023	**Restricted funds 2023**	**Total 2023**	Unrestricted funds 2022	Restricted funds 2022	Total 2022
	£	**£**	**£**	£	£	£
Fund balances at 31 March 2023 are represented by:						
Tangible assets	1,704	-	1,704	5,902	-	5,902
Current assets/(liabilities)	238,265	22,408	260,673	240,492	32,054	272,546
	239,969	22,408	262,377	246,394	32,054	278,448

17 Related party transactions

Rural Support has granted a 48 month loan of £19,100 to an employee within 2021/22. Interest is based on the HMRC Annual Interest Rate, being 2% in 2022/23.

18 Cash generated from operations	**2023**	**2022**
	£	**£**
(Deficit)/surpus for the year	(16,071)	5,782
Adjustments for:		
Gain on disposal of tangible fixed assets	-	(409)
Depreciation and impairment of tangible fixed assets	4,198	5,452
Movements in working capital:		
Decrease/(increase) in debtors	9,342	(51,594)
Increase/(decrease) in creditors	6,156	(6,054)
(Decrease) in deferred income	(63,853)	(58,023)
Cash absorbed by operations	(60,228)	(104,846)

19 **Analysis of changes in net funds**

The charity had no debt during the year.