Annual Report and Accounts 2018

COMPANY NUMBER: 2852470 (Limited by Guarantee)
CHARITY NUMBER: 1126220 in England and Wales
SC045524 in Scotland

WWOOF
(WORLD WIDE OPPORTUNITIES ON ORGANIC FARMS)

Annual Report and Accounts for the year ended 31 March 2018
Annual Report and Accounts 2018
WWOOF (WORLDWIDE OPPORTUNITIES ON ORGANIC FARMS)

WWOOF (WORLD WIDE OPPORTUNITIES ON ORGANIC FARMS)
Annual Report and Financial Statements for the year ended 31 March 2018

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WWOOF (WORLDWIDE OPPORTUNITIES ON ORGANIC FARMS)

TRUSTEES’ REPORT

Annual Report Trustees 2017-18

As voluntary Trustees we must express our gratitude to the Staff Team ably led by Scarlett Penn. Throughout this year, they have again ensured that WWOOF UK provides an excellent service to members. We are very appreciative of the level of commitment and understanding the Staff has demonstrated, especially in their response and involvement with Trustees in making changes to try to ensure WWOOF operates sustainably for the longer term. Trustees are indeed fortunate in having such a strong, dedicated and forward looking Staff Team.

This was the third full year in which WWOOF UK directly employed staff. We’ve again striven to ensure we act as an ethical and equal opportunity employer. Despite the financial challenges WWOOF UK has faced, we again decided that a pay increase coming close to matching inflation should be awarded as well as ensuring that the employer contribution to the new pension arrangements was above the minimal level.

Trustee numbers were at a relatively low level during the year as both Alex Lee and Trudi Warner stood down. Alex had made a valuable contribution for several years, especially through providing advice on how to optimise WWOOF UK’s web presence and the potential of the Common Web Platform (see further below) as a future platform for our Web presence. Trudi, who had been a trustee for a number of years and continues as a Regional Host Coordinator, stood down at the September AGM. She will continue to assist WWOOF UK on any matters relating to mental health. With two departing Trustees we were fortunate to welcome Emma Robinson as a new Trustee. Emma has experience in marketing and has already contributed to the development of our approach to marketing at a strategic level. Aware that we needed to strengthen the Trustee team, we undertook advertising to members. This led to three potential Trustees beginning the recruitment process, David Beaton, Alice Law, and Matthew Pumphrey.

Although Trustees are voluntary and have a largely strategic role, we also contributed to WWOOF ‘on the ground’ representing WWOOF at functions, hosting taster days, etc. Special mention should be made of Nim Kibbler’s efforts. Despite studying full time, including a spell at university in The Netherlands, Nim continued to contribute in her role as Trustee/Treasurer.

The biggest issue Trustees had to face during the year was the continuing fall in WWOOF UK’s income. This was almost £12,700 down on 2016-17, a percentage decline of a little over 10%. The decline was entirely accounted for by a drop in WWOOFer numbers. Indeed, WWOOFer income was down nearly 13% while Host income actually increased
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WWOOF (WORLDWIDE OPPORTUNITIES ON ORGANIC FARMS)

very slightly. This decrease followed several years of falling WWOOFer income but was somewhat steeper than in the preceding year. We suspect this decline is a result of a number of factors including increased ‘competition’ from rival organisations and the ‘Brexit’ effect which may have deterred WWOOFers from EU countries. Although Trustees had budgeted for a decline in income it was felt prudent, when the increase in the rate of decline became apparent, to look to further limit expenditure. The Staff Team responded magnificently to this request. As a result we ended the year with an unexpected £10,616 surplus of income over expenditure. Our reserves now at over £118,000. This might seem a very large sum considering the size and budget of the organisation, but we are very conscious that if the fall in income continues we may need to draw on this reserve to facilitate a planned and orderly downsizing of our activities and base. Trustees spent a considerable amount of time considering the longer term financial picture as part of a process to minimise financial risk and plan for a sustainable future.

One of the consequences of the mid-year decision to seek further financial savings was the decision, already discussed as a possible contingency, to terminate rental of the office in Buckingham. Scarlett has referred further to this in the Staff Team Report but Trustees must note with thanks the cooperation and understanding of the staff affected by this change. Closing the office was not a decision taken lightly, that the minor impact this has had on day-to-day operations are more than offset by the rental savings.

Another big issue during the year was how to update WWOOF UK’s web presence. Work had already taken place during the previous year to assess the potential of the Common Web Platform (CWP) developed under the auspices of the international Federation of WWOOF Organisations (FoWO). Further evaluation indicated that this platform not only had the capability to meet our needs but was, effectively, the only affordable and viable option available. The final decision was therefore taken to participate and implement CWP as soon as practicable. In so doing we not only took into account WWOOF UK’s immediate IT and financial situation, but the longer term potential opportunities and benefits that collaboration through FoWO might deliver for WWOOF at a global level. Deciding to use CWP does have considerable financial implications and also required some negotiation of contractual matters. However, we’re confident that the financial investment is justified by the potential benefits. We should also thank the staff and officers of FoWO for their openness and flexibility in finalising a contract which met WWOOF UK’s specific circumstances.

There are a number of other developments during the year which we should highlight, some of which are also included in Scarlett’s Staff Team Report. These include the decision to open WWOOFFer membership to 16-17 year olds, a change that has led to a significant number of new members, and the push to stabilise and increase the number of ‘domestic’ UK based WWOOFers. In response to the latter we’ve been especially appreciative of the initiatives taken by staff, as highlighted in Scarlett’s reports. The programme of ‘Taster Days’ is a particular measure we’d like to see established as part
of our promotional activities. Longer term we also had some discussion on how WWOOF should evolve, both nationally and internationally. Increasing our educational role and how we might raise funds to pursue new initiatives were areas given preliminary consideration. We are very aware of the societal, economic, political and environmental changes which are impacting on the organic and voluntary sectors and the need for WWOOF UK to adapt and change in response to these developments.

The UK is the birthplace of WWOOFing and WWOOF UK will be 50 years old in a few years. There’s been mixed fortunes during this time but over the last decade we’ve established a solid staff team with good working practices and systems. Membership, particularly of WWOOFers, may have declined from a peak of five or so years ago, but activity continues and every year thousands of WWOOFers, most from abroad, give their time to learn from experiencing life on a UK organic farm, smallholding or similar. While we’re very aware of the need to strengthen WWOOF UK and, as referred to, develop more domestic WWOOFing, we are also conscious of WWOOF’s international dimension. Trustees understand WWOOF UK needs to change and evolve but that this also needs to connect with discussion and developments around change at the international FoWO level. The decision to adopt CWP, which perhaps in retrospect will be seen as the major initiative of 2017-18, is our first significant move in this direction.

Tony Chalcraft,
Katie Hastings,
Nim Kibbler,
Emma Robinson

All trustees are able to appoint a new trustee.
WWOOF (WORLD WIDE OPPORTUNITIES ON ORGANIC FARMS)

COMPANY INFORMATION

31st March 2018

INCORPORATED
England on 10 September 1993

COMPANY NUMBER
2852470 (Limited by Guarantee)

CHARITY NUMBER
1126220 in England and Wales
SC045524 in Scotland

DIRECTORS
Tony Chalcraft
Katie Hastings
Nim Kibbler
Emma Robinson
Alex Lee (resigned September 2017)
Trudi Warner (resigned September 2017)

COMPANY SECRETARY
Tony Chalcraft

REGISTERED OFFICE
Office 7,
22 High Street,
Buckingham,
MK18 1NU.

BANKERS
The Co-operative Bank Plc,
P.O Box 250,
Skelmersdale,
WN8 6WT.

INDEPENDENT EXAMINER
Salman Maqbool (FCA)
Adam Accounting Services Ltd.
Technology House
151 Silbury Boulevard
Central Milton Keynes
MK9 1LH
OBJECTIVES AND ACTIVITIES

WWOOF (World Wide Opportunities on Organic Farms) commonly known as ‘WWOOF’ was established in 1971. It operates as a charity in the not-for-profit sector and is an independent organisation. The UK Main Office is staffed mainly on Tuesdays, Wednesdays and Thursdays, with check-ins for emergencies on Mondays and Fridays.

Objectives

The objectives of WWOOF (World Wide Opportunities on Organic Farms) are to advance the education of the public in the principles of the organic movement, and especially of organic farming and gardening, by the provision of bed and board and practical experience in return for help on organic farms, small-holdings and other ethically run land-based sites.

In order to help more people understand about organic growing techniques, WWOOF needed to get more volunteers out onto the land, and recruit new hosts to enable this to happen. As a result of concentrating on increasing host numbers, membership has increased to over 680 this year. However, while we have been doing this we have started to notice the reverse trend in volunteer numbers. These are now down to 5000. Feedback from hosts reflects this drop; they are experiencing fewer enquiries.

WWOOF regularly reinforces the basis of the exchange by way of continued reminders on the website, on new membership information and in the newsletter. It also continues to try and raise its profile by networking with other appropriate organisations (e.g. The Landworkers’ Alliance, Groundspring Network, Permaculture Association, CSA network) and attending global and regional WWOOF conferences.

The trustees are aware of guidance issued by the Charity Commission on public benefit.
Annual Report and Accounts 2018
WWOOF (WORLDWIDE OPPORTUNITIES ON ORGANIC FARMS)

ACHIEVEMENTS AND PERFORMANCE

We’ve always done what we can with limited resources to increase the visibility of WWOOF UK, but whilst membership numbers were increasing, there was not a strong emphasis on promotion. During this term however, we’ve seen volunteer numbers drop significantly – in June 2017 volunteer numbers dipped below the pre-agreed ‘alarm bell’ number of 5000 – and we realised our efforts to stem that flow needed to increase proportionately. Consequently a lot of our efforts this year have been around promotion.

We believe there are many factors contributing towards this membership reduction including increased competition and a general reduction volunteer-orientated travel, but income analysis gave us a further clue; the bulk of the WWOOFer membership decline had come from Europe. We immediately suspected a Brexit link and did an informal poll among our European counterparts. Sure enough, there was a perception that Britain is an arrogant or unwelcoming place, uncertainty about whether a visa is now needed to travel to the UK and even confusion about whether the UK is currently part of the EU. Whilst it’s upsetting and deeply frustrating we realised there’s little we can do about it, so we took the decision to focus instead on gaining more domestic volunteers i.e. people who live in the UK volunteering in the UK. Currently this statistic hovers around 34% of total membership.

As our marketing knowledge as a team was low we were very glad to welcome potential Trustee Emma Robinson, who has a professional marketing background. She ran a workshop for the relatively new promotions subgroup in Birmingham, and agreed ideas to try a few initial campaigns. The first was to target 25-40 year-olds in Bristol (an urban but relatively green-thinking area) via Facebook. We realised success was very difficult to track though, and refined future campaigns to involve a discount – typically 25% for a very limited period during an event – and a code to monitor outcome.

We also realised we needed a unified communication style and did a visioning exercise around the values, ethics and qualities we believed encapsulated WWOOF. This resulted in the creative drawing of Sam, the new ‘voice of WWOOF UK’, a quirky but cool gender-neutral mascot. The idea (which has proved helpful) was for everyone communicating outwardly to try and see the world through Sam’s eyes, so we have a similar tone.

In terms of logo and branding – words that can feel alien to many people around WWOOF, but are really necessary in terms of visual identity and online presence – we are still considering how far to go down the path of aligning ourselves with the FoWO (Federation of WWOOF Organisations) look.
Annual Report and Accounts 2018
WWOOF (WORLDWIDE OPPORTUNITIES ON ORGANIC FARMS)

Research had shown that a stall at an event wasn’t an effective use of our resources. In fact 43% of people cite hearing about WWOOF though a friend as their method of becoming involved, so we knew we had to focus on getting more people taking part, to get the conversations going. So it was that a different initiative took place for the first time in February 2017 – a Taster Day. Twelve people were welcomed to York to take part in a day’s volunteering event, during which they sampled the kind of hands-on learning they could expect from a typical experience. They paid a nominal up-front fee and apart from an admin fee, this money led to a reduction in membership cost if they joined up at the end. This was universally acclaimed as successful and translated into several new memberships. We hope to repeat this process many times in future, at different locations around the country.

This year we were also gifted a £500 bursary from the employers of Becky Murrell, our Regional Host Contact for the North West. This coincided with another change within WWOOF UK; the February 2017 opening of membership to young people of 16 and 17 years of age. The legal, insurance and ethical implications were researched thoroughly and, almost to our surprise, there were no barriers. We’d had several enquiries from young people, especially from Germany and France, and this was the motivation behind the research. Because of this, it was decided the bursary could cover membership and contribute towards travel costs for 10 young people.

We also considered a periodic email to lapsed members and other interested parties, but are aware there are new GDPR (data protection) requirements looming and are currently investigating whether this will impact who we can send information to. We will carry out an information audit and a data protection plan needs to be put in place to make sure we are compliant.

There has also been a drive to examine different formats of face-to-face gatherings this term, primarily experimenting with moving some of our two-day meetings (of which there are three per year) down to one day. The reasons were to save money and also reduce the impact on everyone of having a lot of time away from the home / garden / smallholding. Our first ever one-day meeting was held on 4 July 2017 at a large conscious cafe in central Birmingham, close to rail links. This was followed in September by a new-look AGM at the Sustainability Centre, Hampshire, at which the staff and Trustees met on the Friday afternoon and then welcomed members on the Saturday. Both of these meetings came with a much lower price-tag than previous two-day events because paying for accommodation is costly. However we acknowledge and agree with the feedback in that it’s a shame that we’ve lost, to some extent, the valuable non-meeting, free space for members, staff and Trustees to chat, catch up and get to know each other.

Given current financial constraints it’s difficult to see how we can go back to overnight meetings, but significant thought has been given as to how we can include more members in our gatherings. We elected to try a new style of regional meet-up, perhaps
Annual Report and Accounts 2018
WWOOF (WORLDWIDE OPPORTUNITIES ON ORGANIC FARMS)

in four locations around the country, with at least one member of staff and one Trustee attending each meeting. We also thought there may be a way to tie this in with attracting new people by opening the invite to potential members. We will try this for one year and make further decisions based on how the format works. Notably, our March Council meeting had to be abandoned due to The Beast from the East. Instead we had a surprisingly successful Skype meeting covering basics and essentials.

In the July meeting, and after several months of deep consideration, the decision was passed to adopt the Common WWOOF Platform (CWP). This IT system will replace our own system which, although still good, is eight years old and fairly complicated. An even bigger incentive is that, as the name implies, this is the IT system which we hope all the members of the WWOOF federation around the world will move to, which will take us a big step closer to global unity. Chris Cant, our IT Contractor for many years, has been notable for his grace in accepting a new more ad hoc position and the reducing (eventually to zero) hours that this evolution will bring. We are still looking after our own system and bolstering it with some essentials e.g. a CAPTCHA to prevent spam, but inevitably we are not putting in as much development as previous years. We know the transition will represent a great deal of change for users and work for the staff in the months to come.

The staff team are now into their second year of staff 1:1 reviews, and it’s been a very positive process as it provides a clear forum to broach general development and well-being. This is especially important when changes take place, and there was a big change at the end of November 2017 when the whole team became entirely home-working. Previously two members of staff had been working from a rented room in a larger office, which was our registered address. The decision to become office-less was not taken lightly and there was an inclusive, thorough and time-consuming consultation with staff. Even at the end of this there was a small degree of mixed feelings but overall, the scales weighed in favour of relinquishing the space. The actual process, once agreed, was well managed, but inevitably disruptive for those directly involved. There are still hangover effects and ongoing implications and some staff miss the office, but in general it is thought to be a move in the right direction.

Globally, Scarlett remains the Chair of Directors of the Federation of WWOOF Organisations. Skype meetings have reduced from bi-monthly to quarterly. Unfortunately the global meeting in Nigeria was cancelled due to falling attendance compared to initial indications, paperwork failing to be submitted for visas and increasing flight costs as we were delayed in booking because of the uncertainties.

Scarlett Penn, Chief Executive/Co-ordinator
FINANCIAL REVIEW

The Statement of Financial Activities shows a net surplus of £7,486 relating to unrestricted funds.
Unrestricted funds carried forward at 31 March 2017 were £108,061.
During the year we had restricted funds which have been completely spent.

RESERVES POLICY

The Board of Trustees has examined the charity’s requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be 66% of last year actual expenditure. The reserves are needed to meet the working capital requirements of the charity and the Board of Trustees are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding.
STRUCTURE GOVERNANCE AND MANAGEMENT

 Governing Document

WWOOF (World Wide Opportunities on Organic Farms) is a charitable company limited by guarantee, established originally in 1971 and then incorporated as a company limited by guarantee in 1993. The company was established under a Memorandum of Association, which sets out the objects and powers of the charitable company and is governed by its Articles of Association. The company has had two changes of name and the latest change was registered by Companies House on 9 October 2001. WWOOF has been entered in the Scottish Charity Register on 27 March 2015. Members support the aims of the organisation and are invited to the Annual General Meeting. Members elect the Trustees who are also Company Directors. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Recruitment and Appointment of Trustees

The directors of the company are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association, the members at the AGM can accept the retirement of those directors who wish to retire and can elect persons to be directors to fill the vacancies arising.

The focus of the organisation’s work is to enable members of the public to gain experience of organic farming and gardening by visiting our host farms. The directors seek to ensure that our members’ needs are appropriately considered through the range of experience amongst the directors. To enhance the potential pool of directors, the charity continually seeks to identify potential new trustees relevant to the nature of the work.

Experience of being a WWOOF host and a WWOOF volunteer is well represented amongst the directors.

Trustee Induction and Training

New Trustees are invited to attend one or more Council meetings (see below) and, if interested, are encouraged to join the Council by becoming a Trustee.
Risk Management

The Trustees have not carried out a formal risk assessment during the past year but they receive regular financial reports from Christiane Schmidt and Salman Maqbool about the financial position of the charity and have made informed decisions about the services to be provided or purchased based on prudent financial management. Hosts are strongly encouraged to carry out their own risk assessment of each visiting WWOOFer. All procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Organisational structure

WWOOF has a Council which meets three times a year and is responsible for the strategic direction and policy of the charity. The Council consists of the four Trustees and Scarlett Penn (WWOOF UK Co-ordinator / Chief Executive) and the meetings include other members of staff and observers.

Day-to-day responsibility for the provision of the services rests with the staff team, overseen by Co-ordinator / Chief Executive Scarlett Penn. She ensures the charity delivers the services specified in the Operational, Development and Strategic Plans. She has responsibility for the day-to-day operational management of the service, individual supervision of the staff team and, along with Holly Cross as HR administrator, ensuring that the team continues to develop their skills and working practices in line with good practice. This is monitored through regular supervision with one trustee and reports to each Council meeting.

Related parties

There are no related party transactions.
EXAMINATION OF THE ACCOUNTS

As the charity's income was under £250,000 the Trustees dispensed with an audit of the financial statements and instructed that they be independently examined.

This report has been prepared in accordance with the special provision of Part 15 of the Companies Act 2006 relating to small companies.
Annual Report and Accounts 2018
WWOOF (WORLD WIDE OPPORTUNITIES ON ORGANIC FARMS)

Independent examiner's report to the trustees of World Wide Opportunities On Organic Farms

Report to the trustees/members of

On accounts for the year ended 31 March 2018.

Charity no 1126220 England and Wales
SC0445524 (Scotland)

Set out on pages 14 – 29

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2018.

Responsibilities and basis of report

As the trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the Company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company’s accounts carried out under section 44 (1) (c) of the 2005 Act and section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Company is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of The Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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

1. accounting records were not kept as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. the accounts do not accord with those records with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a ‘true and fair view which is not a matter considered as part of an independent examination; or
4. The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: S Maqbool

Date: October 2018

Name: Salman Maqbool

Registered Body: The Institute of Chartered Accountants in England and Wales

Relevant professional qualification: Chartered Accountant

Address: 151 Silbury Boulevard, Central Milton Keynes, MK9 1LH
Statement of Financial Activities (SoFA)
Year ended 31 March 2018

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted funds</th>
<th>Restricted income funds</th>
<th>Total funds</th>
<th>Prior year funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Income</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Donations and legacies</td>
<td>745</td>
<td>-</td>
<td>745</td>
<td>585</td>
</tr>
<tr>
<td>Charitable activities</td>
<td>Note 3</td>
<td>108,808</td>
<td>108,808</td>
<td>141,787</td>
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<tr>
<td>Other trading activities</td>
<td>1,083</td>
<td>-</td>
<td>1,083</td>
<td>1,206</td>
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<tr>
<td>Investments</td>
<td>Note 4</td>
<td>468</td>
<td>468</td>
<td>493</td>
</tr>
<tr>
<td>Total incoming resources</td>
<td>111,104</td>
<td>-</td>
<td>111,104</td>
<td>144,071</td>
</tr>
</tbody>
</table>

Expenditure

| Charitable activities    | Note 5             | 100,488                 | 100,488     | 142,100         |

Total expenditure 100,488 100,488 142,100

Net income for the year and net movement in the funds for the year 10,616 10,616 1,971

Reconciliation of funds:

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted funds</th>
<th>Restricted income funds</th>
<th>Total funds</th>
<th>Prior year funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total funds brought forward</td>
<td>1.4.17</td>
<td>108,061</td>
<td>108,061</td>
<td>106,090</td>
</tr>
<tr>
<td>Total funds carried forward</td>
<td>31.3.18</td>
<td></td>
<td>118,677</td>
<td>108,061</td>
</tr>
</tbody>
</table>

The charity has no other recognised gains or losses other than those included in the accounts.
The restricted income fund is referred to in the main report - Erasmus project
The notes on pages 19-29 form part of these financial statements.
### BALANCE SHEET AS AT 31 MARCH 2018

<table>
<thead>
<tr>
<th></th>
<th>2018 £</th>
<th>2017 £</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>FIXED ASSETS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Note</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>11 1,109</td>
<td>1,390</td>
</tr>
<tr>
<td><strong>CURRENT ASSETS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Stock</td>
<td>500</td>
<td>500</td>
</tr>
<tr>
<td>Debtors and payment in advance</td>
<td>933</td>
<td>1,778</td>
</tr>
<tr>
<td>Cash at bank and in hand</td>
<td>119,156</td>
<td>108,682</td>
</tr>
<tr>
<td><strong>TOTAL CURRENT ASSETS</strong></td>
<td>120,589</td>
<td>110,960</td>
</tr>
<tr>
<td>Creditors: amounts falling due within one year</td>
<td>3,021</td>
<td>4,289</td>
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<tr>
<td><strong>NET CURRENT ASSETS</strong></td>
<td>117,568</td>
<td>106,671</td>
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<tr>
<td><strong>TOTAL NET ASSETS</strong></td>
<td>118,677</td>
<td>108,061</td>
</tr>
<tr>
<td><strong>FUNDS OF THE CHARITY</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Restricted income funds</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unrestricted funds</td>
<td>118,677</td>
<td>108,061</td>
</tr>
<tr>
<td><strong>TOTAL CHARITY FUNDS</strong></td>
<td>118,677</td>
<td>£108,061</td>
</tr>
</tbody>
</table>
Trustees' responsibilities

The company was entitled to exemption from audit in accordance with section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of the accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The trustees declare that they have approved the trustees' report (including director's report) above.

Signed on behalf of all the charity's trustees/directors

..........................................................
Tony Chalcraft
WWOOF director and secretary

..........................................................
21/10/18
Date of approval
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

1 Accounting Policies
The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as summarised below. They have been applied consistently throughout the year and in the preceding year.

Basis of accounting
These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with:
the Statement of Recommended Practice; Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.
The charity constitutes a public benefit entity as defined by FRS 102.

Change of accounting policy
The accounts present a true and fair view and no changes have been made to the accounting policies adopted in the year end accounts. There were no changes made as a result of adopting FRS 102 in the accounts prepared.

Changes to accounting estimates
No changes to accounting estimates have occurred in the reporting period.

Fund Accounting
Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are spent according to the terms specified by the donor.

Recognition of income
These are included in the Statement of Financial Activities (SoFA) when:
• the charity becomes entitled to the resources;
• it is more likely than not that the trustees will receive the resources;
• the monetary value can be measured with sufficient reliability.

Offsetting
There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations
Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).
Grants and donations cont'd
In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Support costs
The charity has incurred expenditure on support costs.

Volunteer help
The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Income from membership subscriptions
Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

Liability recognition
Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs
Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Grants with performance conditions
Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Redundancy cost
The charity made no redundancy payments during the reporting period.

Creditors
The charity has creditors which are measured at settlement amounts less any trade discounts

Foreign currencies
Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the operating result.
Tangible fixed assets for use by charity
Fixed assets (excluding investments) are stated at cost less accumulated depreciation.

Depreciation is provided at rates calculated to write off the cost of each asset over its estimated useful life.

Office Equipment 33.33% reducing balance

Stocks and work in progress
Stocks held for sale as part of charitable trade are measured at the lower or cost or net realisable value.

Debtors
Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Cash at bank and in hand
Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2 Legal Status

The company is limited by guarantee and therefore has no share capital. In the event of the company being wound up and the liabilities and winding up expenses being in excess of assets, the liability of each member is limited to £1.

Reconciliation with previous generally accepted accounting practice
During the preparation of this set of accounts consideration was made to reflect changes in GAAP to funds as determined under FRS 102. It was identified as stated in the Accounting Policy section above, no material changes were needed to be made.
3 Income from charitable activities

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted funds</th>
<th>Restricted income funds</th>
<th>Total 2018</th>
<th>Prior Year 2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Income from members subscriptions</td>
<td>89,178</td>
<td>-</td>
<td>89,178</td>
<td>102,320</td>
</tr>
<tr>
<td>Income from host subscriptions</td>
<td>19,630</td>
<td>-</td>
<td>19,630</td>
<td>19,182</td>
</tr>
<tr>
<td>ERASMUS grant</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>20,285</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>108,808</strong></td>
<td>-</td>
<td><strong>£108,808</strong></td>
<td><strong>£141,787</strong></td>
</tr>
</tbody>
</table>

4 Investment income

Investment income arises from interest bearing deposit accounts.

5 Expenditure on charitable activities

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted funds</th>
<th>Restricted income funds</th>
<th>Prior Year funds</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2018</td>
<td>2018</td>
<td>2018</td>
</tr>
<tr>
<td>Rent and service costs</td>
<td>2,800</td>
<td>-</td>
<td>2,800</td>
</tr>
<tr>
<td>Office costs</td>
<td>5,076</td>
<td>-</td>
<td>5,076</td>
</tr>
<tr>
<td>Governance costs</td>
<td>1,687</td>
<td>-</td>
<td>1,687</td>
</tr>
<tr>
<td>Staff costs</td>
<td>76,723</td>
<td>-</td>
<td>76,723</td>
</tr>
<tr>
<td>General expenses/IT</td>
<td>14,202</td>
<td>-</td>
<td>14,202</td>
</tr>
<tr>
<td><strong>Total expenditure in Charitable activities</strong></td>
<td><strong>£100,488</strong></td>
<td>-</td>
<td><strong>£100,488</strong></td>
</tr>
</tbody>
</table>
6 Support Costs

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted funds</th>
<th>Total</th>
<th>Prior Year</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2018</td>
<td>2018</td>
<td>2017</td>
</tr>
<tr>
<td>Catering and venue hire for trustee and other business meetings</td>
<td>£ 807</td>
<td>£ 807</td>
<td>£ 2,121</td>
</tr>
<tr>
<td>Independent Examiners fees</td>
<td>£ 880</td>
<td>£ 880</td>
<td>£ 825</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total expenditure in support costs</strong></td>
<td>£1,687</td>
<td>£1,687</td>
<td>£2,946</td>
</tr>
</tbody>
</table>

7 Staff Costs

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries and wages</td>
<td>£ 76,056</td>
<td>£ 79,004</td>
</tr>
<tr>
<td>Social security costs</td>
<td>£ 80</td>
<td>£ 506</td>
</tr>
<tr>
<td>Pension costs (defined contribution pension plan)</td>
<td>£ 587</td>
<td>£ -</td>
</tr>
<tr>
<td><strong>Total staff costs</strong></td>
<td>£76,723</td>
<td>£79,510</td>
</tr>
</tbody>
</table>

No employee had emoluments in excess of £60,000 (2017: nil). The charity trustees were not paid or received any Other benefits from employment with WWOOF in the year or in 2017. No charity Trustee received payment for professional services supplied to the charity (2017: nil).

8 Defined Contribution pension scheme

In 2018 a defined contribution for £529.00 (2017: £nil) was recognised in SOFA as an expense. The defined contribution was allocated 100% against unrestricted funds.
9 Average head count in the year

The average monthly number of full time equivalent employees (including casual and part time staff) during the year was as follows:

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Co-ordinator</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Fundraising / Public Relations / Outreach</td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td>Administration</td>
<td>1</td>
<td>3</td>
</tr>
<tr>
<td>IT</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td><strong>4</strong></td>
<td><strong>7</strong></td>
</tr>
</tbody>
</table>

10 Corporation Tax

WWOOF is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11 Tangible fixed assets

<table>
<thead>
<tr>
<th></th>
<th>Fixtures and Machinery</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cost</strong></td>
<td><strong>£</strong></td>
</tr>
<tr>
<td>At 31 March 2017</td>
<td>13,875</td>
</tr>
<tr>
<td>Additions</td>
<td>-</td>
</tr>
<tr>
<td>Disposals</td>
<td>-</td>
</tr>
<tr>
<td>At 31 March 2018</td>
<td><strong>13,875</strong></td>
</tr>
</tbody>
</table>

**Depreciation**

<table>
<thead>
<tr>
<th></th>
<th>£</th>
</tr>
</thead>
<tbody>
<tr>
<td>At 31 March 2017</td>
<td>12,485</td>
</tr>
<tr>
<td>Acc. dep.charge on disposal</td>
<td>-</td>
</tr>
<tr>
<td>Charge for year</td>
<td>281</td>
</tr>
<tr>
<td>At 31 March 2018</td>
<td><strong>12,766</strong></td>
</tr>
</tbody>
</table>

**Net book value**

<table>
<thead>
<tr>
<th></th>
<th>£</th>
</tr>
</thead>
<tbody>
<tr>
<td>At 31 March 2017</td>
<td>1,390</td>
</tr>
<tr>
<td>At 31 March 2018</td>
<td><strong>1,109</strong></td>
</tr>
</tbody>
</table>
### 12 Debtors and prepayments

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prepayments and accrued income</td>
<td>564</td>
<td>1420</td>
</tr>
<tr>
<td>Other debtors</td>
<td>369</td>
<td>358</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>£933</strong></td>
<td><strong>£1,778</strong></td>
</tr>
</tbody>
</table>

### 13 Creditors and accruals

<table>
<thead>
<tr>
<th></th>
<th>£</th>
<th>£</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accruals</td>
<td>558</td>
<td>780</td>
</tr>
<tr>
<td>Other creditors</td>
<td>2,463</td>
<td>3,509</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>£3,021</strong></td>
<td><strong>£4,289</strong></td>
</tr>
</tbody>
</table>

### 14 Charity funds
Annual Report and Accounts 2018
WWOOF (WORLDWIDE OPPORTUNITIES ON ORGANIC FARMS)

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Details of material funds held and movements during the CURRENT reporting period

<table>
<thead>
<tr>
<th>Fund names</th>
<th>Type PE, EE R or UR *</th>
<th>Purpose and Restrictions</th>
<th>Fund balances brought forward £</th>
<th>Income £</th>
<th>Expenditure £</th>
<th>Transfer £</th>
<th>Gains and losses £</th>
<th>Fund balances carried forward £</th>
</tr>
</thead>
<tbody>
<tr>
<td>Erasmus grant</td>
<td>R</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>WWOOF UK</td>
<td>UR</td>
<td>memberships</td>
<td>108,061</td>
<td>108,808</td>
<td>100,488</td>
<td></td>
<td></td>
<td>118,677</td>
</tr>
<tr>
<td>WWOOF UK</td>
<td>UR</td>
<td>donations</td>
<td></td>
<td></td>
<td>745</td>
<td></td>
<td></td>
<td>245</td>
</tr>
<tr>
<td>WWOOF UK</td>
<td>UR</td>
<td>investments</td>
<td></td>
<td></td>
<td>468</td>
<td></td>
<td></td>
<td>468</td>
</tr>
<tr>
<td>WWOOF UK</td>
<td>UR</td>
<td>non-trading income</td>
<td></td>
<td></td>
<td>1083</td>
<td></td>
<td></td>
<td>1,083</td>
</tr>
<tr>
<td>Other funds (balancing figure)</td>
<td>N/a</td>
<td>N/a</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Total Funds as per balance sheet: 108,061 111,104 100,488 - - 118,677

Details of material funds held and movements during the PREVIOUS reporting period

Charity funds

<table>
<thead>
<tr>
<th>Fund names</th>
<th>Type PE, EE R or UR *</th>
<th>Purpose and Restrictions</th>
<th>Fund balances brought forward £</th>
<th>Income £</th>
<th>Expenditure £</th>
<th>Transfer £</th>
<th>Gains and losses £</th>
<th>Fund balances carried forward £</th>
</tr>
</thead>
<tbody>
<tr>
<td>Erasmus grant</td>
<td>R</td>
<td></td>
<td>5,515</td>
<td>20,285</td>
<td>25,800</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>WWOOF UK</td>
<td>UR</td>
<td>memberships</td>
<td>100,575</td>
<td>121,502</td>
<td>116,300</td>
<td></td>
<td></td>
<td>105,777</td>
</tr>
<tr>
<td>WWOOF UK</td>
<td>UR</td>
<td>donations</td>
<td></td>
<td></td>
<td>585</td>
<td></td>
<td></td>
<td>585</td>
</tr>
<tr>
<td>WWOOF UK</td>
<td>UR</td>
<td>investments</td>
<td></td>
<td></td>
<td>493</td>
<td></td>
<td></td>
<td>493</td>
</tr>
<tr>
<td>WWOOF UK</td>
<td>UR</td>
<td>grant admin</td>
<td></td>
<td></td>
<td>1,206</td>
<td></td>
<td></td>
<td>1,206</td>
</tr>
</tbody>
</table>
Annual Report and Accounts 2018

WWOOF (WORLDWIDE OPPORTUNITIES ON ORGANIC FARMS)

| Other funds (balancing figure) | N/a | N/a | - | - | - | - | - | Total Funds as per balance sheet | 106,090 | 144,071 | 142,100 | - | - | 108,061 |

Unrestricted fund relates to general fund.

Restricted fund relates to one ERASMUS grant only. The nature of the fund is European funding for education. The purpose of the fund is to educate adult learners about organic food production, entrepreneurship, volunteering and cultural exchange on farm enterprises and is developed by 10 partners who are all members of the European WWOOF Network.

15 Transactions with trustees and related parties
None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

16 Trustees' expenses

<table>
<thead>
<tr>
<th>Type of expenses reimbursed</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Travel</td>
<td>505</td>
<td>939</td>
</tr>
<tr>
<td>Subsistence</td>
<td>24</td>
<td>763</td>
</tr>
<tr>
<td>Accommodation</td>
<td>-</td>
<td>509</td>
</tr>
<tr>
<td>Other (please specify):</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>£529</strong></td>
<td><strong>£2,211</strong></td>
</tr>
</tbody>
</table>