Charity number: 253596

DODFORD CHILDREN'S FARM

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

DODFORD CHILDREN'S FARM

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2025

Trustees

Graham Morgan, Chairman
Martin Lee
Margaret Sheward, Birmingham Branch of Early Education (British Association for Early Childhood Education)
Pippa Ward
Dinah Spillane
Susan Insch

Charity registered number

253596

Principal office

Warbage Lane, Dodford, Worcestershire, B61 9BE

Accountants

Crowe U.K. LLP, Black Country House, Rounds Green Road, Oldbury, West Midlands, B69 2DG

Bankers

CAFCASH Ltd, King's Hill, West Mailing, Kent, ME19 4TA

Solicitors

Star Solicitors incorporating Thomas Horton LLP, Strand House, 70 The Strand, Bromsgrove

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their annual report together with the financial statements of Dodford Children's Farm (the charity) for the year ended 31 December 2025. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2019).

Objectives and activities

a. Policies and objectives

Dodford Children's Farm is a registered charity, open all the year round, which gives residential experiences and day breaks in the countryside to disadvantaged children from the inner city of Birmingham, West Midlands, Staffordshire and Worcestershire. Children under nine years of age, some with special needs, come either with their school and nursery groups, or with their parent(s). The charity is administered by a Management Committee who report to the Board of Trustees. The Farm is staffed by a resident Manager who is responsible for the animals and grounds and a part ime cook/housekeeper. These are supported by a large team of volunteers.

The establishment is a converted farmhouse and outbuildings in nine acres of delightful countryside in the village of Dodford which is situated three miles west of Bromsgrove in the county of Worcestershire. It is not a working farm but has a number of large and small animals for the enjoyment and benefit of the children who have the opportunity to participate in their care. Everyone who is offered a stay/visit at Dodford has to be referred to us through either a Social Worker, School, Health Visitor, GP, Community Worker or other agency.

During the year 2025 a total of 831 visitors attended Dodford Farm. This can be broken down as follows:

School Residentials
No.of children from Special Schools: 49 (2024: 25)
No. of children from Primary Schools: 278 (2024: 333)
No. of children from Nursery Schools and Nursery Centres: 15 (2024: 12)
Total No. of children: 342 (2024: 370)
Total No. of adults: 85 (2024: 75)

Day Visits
No. of children: 248 (2024: 216)
No. of adults: 90 (2024: 140)

Families
No. of children: 43 (2024: 37)
No. of adults: 23 (2024: 25)

Total number of visitors: 831 (2024: 863)
Children: 633 (2024: 623)
Adults: 198 (2024: 240)

80% of visitors are from Birmingham
10% are from Worcestershire
5% are from Sandwell
5% - other

Public benefit

The Trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission in determining the activities undertaken by the charity.

Objectives and activities (continued)

b. Activities undertaken to achieve objectives

Our aim is to give children a residential experience in a rural setting offering them opportunities to explore new horizons, have the freedom to play in open spaces; to learn to share with others; develop communication skills; to handle and care for the animals; and experience the outdoors.

Our staff are there to offer help and support to the children and to ensure that a warm, secure, homely atmosphere prevails throughout their stay. The Trustees' policy is to ensure that the highest quality care is provided for the visitors. However, children are required by Curriculum Guidance via school and nursery staff to achieve goals by learning through first hand experiences, especially through outdoor play, which inspire, excite and motivate them.

All of these areas of learning and experiences can be and are promoted through the opportunities offered to children at Dodford Children's Farm. After visit evaluation by early years' practitioners, teachers, social workers and parents continue to confirm the profound and long-lasting effect on the children as a result of their experiences at the farm.

As the Charity does not receive any Local Authority grant, it is reliant upon donations to offset the operating deficit. A small proportion of income is obtained from schools who contribute something towards their stay. It costs at least £250 for each child for a five-day residential visit. Families who visit with their children do not have to pay for their stay. Charitable Trusts and other organisations play a key role in funding. A further percentage of income comes from interest on investment. Volunteers continue to play a significant part in the operation. Apart from our group of volunteers, drivers and helpers other organisations such as local schools, Churches, rotary groups and individuals generously give their time, skills, gifts and donations.

Achievements and performance

a. Review of activities

Stability to part of the bank beside the brook seems to have been achieved as a result of work carried through in previous years. We will need to repair/renovate 'Jean's Jetty' when funds permit to allow children to pond dip in the stream - a welcome and pleasurable experience.

University students have continued to attend in order to enhance their child care qualifications by learning the benefits of teaching children in an outdoor environment.

'Search and Detect' have continued to use the grounds for their dog courses. These contribute to raising awareness of the farm in the local community, together with raising much needed additional funds for the farm.

Animals, as ever, enlarge the pleasurable experience for children and adults accompanying. So we continue to look after donkeys, ponies, sheep, pigs, goats, rabbits, guinea pigs, ducks and hens.

The farm is on Facebook with 1,500 followers and Twitter/X with 338 followers. We only have a very small following so far on Instagram. The farm is compliant with General Data Protection Regulations.

The day to day running of the farm is managed by our resident manager Kelly Broadfield, together with Shania, our university placement student. Maxine our long term cook/housekeeper has decided to retire after almost 20 years' service. We will miss her but she will come and see us as long as she is able. Alice will assist Kelly when she can and will provide very enthusiastic and capable support. We are grateful for all the help that Alice has provided. Indeed all staff and volunteers provide a stimulating, safe and welcoming environment for our visitors and for raising the profile of the farm in the local community.

Volunteers play a major part in our work, and we are continuing to provide a work placement for a student from Harper Adams University on three days a week. The Management Committee led by Judy Williams have been responsible for overseeing staff and workings of the charity.

Everyone connected to the farm (i.e. Kelly, Trustees and Management Committee) have continued with working through our vision for our building to become fit for purpose for the next couple of decades and more. We continue to have the professional assistance of APEC architects from Bournville (Naomi Fisher and David Baldock) and currently await a decision on our planning application expected in the Summer of 2026 in order to achieve our aims and vision.

We are grateful for the generous support of Charitable Trusts and other organisations and individuals, without which this charity would not survive. Groups of volunteers from companies such as Curo Accountants and AFH Wealth Management regularly send staff for volunteer days. Other groups from local organisations come for one off volunteering days and help with activities like gardening and painting or help with fundraising.
All large and small contributions are very much appreciated and give us the support and encouragement to work hard to keep Dodford Children's Farm thriving, offering children within Birmingham, The Black Country, Staffordshire and Worcestershire, disadvantaged by their situation, an experience from which they will benefit and never forget.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. Financial Report

A satisfactory year of fund raising for The Dodford Children's Farm with income for the year amounting to £60,032 (2024: £77,401).
Restricted Funds received were £15,040 (2024: £7,943). The majority of this was spent on continuing the refurbishment of the guinea pig area with a generous donation being received from Daisy Chain in loving memory of Chloe Myatt. Other generous donations were received from among many others, The Louise Nicholson Trust, G J W Turner Trust, The Bruce Wake Charitable Trust, The Morrisons Foundation, The Lord Austin Trust, The Frank Russen Charitable Trust and the Baron Cole Charitable Trust. These donations with many others have allowed us to carry out critical repair work together with carrying out a feasibility study to ensure the future success of the farm.

We thank everyone who has raised money for us, and we were pleased with the success of our open day which raised £1,311.
The value of investments reduced by £29,830 (2024: increase of £781).

c. Reserves Policy

The Trustees have considered the level of free reserves required to be able to continue operating but also to achieve their future obligations if voluntary income were to cease. Since schools book well in advance, it is considered that free reserves should equate to between two- and three-years' operating costs. This should ensure that future commitments at any point in time can be fulfilled. This equates to over £160,000.

Total funds held at the year-end were £534,512 (2024: £561,960). This consists of general endowment funds of £25,265 (2024: £25,265), restricted funds of £39,980 (2024: £38,927) and unrestricted funds of £469,267 (2024: £497,768).

The funds freely available for use by the charity at the discretion of the trustees amount to the unrestricted funds less the intangible and tangible fixed assets of £352,576 (2024: £359,746) which at the year-end stands at £116,691 (2024: £138,022). This is currently held as fixed asset investments, but these can be easily converted to cash.

Although costs are kept to a minimum, our annual expenditure including projects still amounts to some £80,000. Inevitably this requires considerable time and effort directed towards fund raising and we are continually seeking further means of support.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

Structure, governance and management

a. Constitution

Dodford Children's Farm is registered as a charity in England, number 253596. It is constituted by Deed of Trust made in November 1953, last amended in March 2013, operating from Warbage Lane, Dodford, Bromsgrove, Worcestershire B61 9BE.

b. Organisational structure and decision-making policies

The Trust Deed gives general investment powers to the Trustees as governed by statute. The Trustees appoint a Management Committee to administer the day to day affairs of the charity. The Management Committee, together with the Trustees, appoint and fix the remuneration of staff and their terms of employment.

The Trustees for 2025

Graham Morgan continues as Chair and all other Trustees remain, which provides stability and continuity.

The Management Committee for 2025

Judy Williams remains in the role of Chair, Susan Goode (Secretary), Jenny Barnes (Treasurer), Jenny Edginton and Cathy Taylor. Whilst we continue to seek further recruits to share responsibilities, there is, however, the benefit of solidity within continuity.

Plans for future periods

Plans drawn up by Architects in relation to the refurbishment of the farm have been consulted upon by Trustees, Management, staff and users. Amendments to these plans are ongoing.

Naomi Fisher and David Baldock from our Architects - APEC Birmingham have been requested to submit detailed plans for consideration by the local Bromsgrove Planning Authority. These proposals will be discussed with neighbours and the locality and we trust will find approval from all. We would then embark on significant fundraising aided by Keely Tattersfield and our own Judy Williams who has significant relevant experience, alongside the appointment of contractors to build our future vision of the farm as it meets the demands of our young users. Essentially, the plans are to rationalise the building in order to offer the very best of facilities for our clients – the children, their teachers and the families who will be visiting in the decades to follow.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

Statement of Trustees' responsibilities

The Trustees 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).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Graham Wynne Morgan (Aug 3, 2026 17:06:57 GMT+1)

.....

Graham Morgan
(Trustee)
Date: 03/08/2026

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

Independent Examiner's Report to the Trustees of Dodford Children's Farm ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2025.

Responsibilities and Basis of Report

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

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

Independent Examiner's Statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Helen Blundell

Signed: Dated: 04/08/2026

Helen Blundell LLB FCA FCIE DChA

CROWE U.K. LLP
Chartered Accountants
Black Country House
Rounds Green Road
Oldbury
West Midlands
B69 2DG

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

		Endowment funds 2025 £	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Income and endowments from:						
Donations and legacies	3	**-**	**15,040**	**29,344**	**44,384**	*69,151*
Charitable activities	4	**-**	**-**	**12,798**	**12,798**	*5,440*
Other trading activities	5	**-**	**-**	**2,278**	**2,278**	*2,259*
Investments	6	**-**	**-**	**572**	**572**	*551*
Total income and endowments		**-**	**15,040**	**44,992**	**60,032**	*77,401*
Expenditure on:						
Charitable activities		**-**	**6,933**	**97,717**	**104,650**	*125,026*
Total expenditure		**-**	**6,933**	**97,717**	**104,650**	*125,026*
Net income/(expenditure) before net gains on investments		**-**	**8,107**	**(52,725)**	**(44,618)**	*(47,625)*
Net gains on investments		**-**	**-**	**17,170**	**17,170**	*10,781*
Net income/(expenditure)		**-**	**8,107**	**(35,555)**	**(27,448)**	*(36,844)*
Transfers between funds	16	**-**	**(7,054)**	**7,054**	**-**	*-*
Total transfers		**-**	**(7,054)**	**7,054**	**-**	*-*
Net movement in funds		**-**	**1,053**	**(28,501)**	**(27,448)**	*(36,844)*
Reconciliation of funds:						
Total funds brought forward		**25,265**	**38,927**	**497,768**	**561,960**	*598,804*
Net movement in funds		**-**	**1,053**	**(28,501)**	**(27,448)**	*(36,844)*
Total funds carried forward		**25,265**	**39,980**	**469,267**	**534,512**	*561,960*

The notes on pages 11 to 28 form part of these financial statements.

BALANCE SHEET
AS AT 31 DECEMBER 2025

	Note		2025 £		*2024* *£*
Fixed assets					
Intangible assets	11		**213**		*284*
Tangible assets	12		**352,363**		*359,462*
Investments	13		**173,190**		*203,020*
			525,766		*562,766*
Current assets					
Debtors	14	**780**		*1,302*	
Cash at bank and in hand		**17,058**		*14,254*	
		17,838		*15,556*	
Current liabilities					
Creditors: amounts falling due within one year	15	**(9,092)**		*(16,362)*	
Net current assets / liabilites			**8,746**		*(806)*
Total assets less current liabilities			**534,512**		*561,960*
Total net assets			**534,512**		*561,960*
Charity funds					
Endowment funds	16		**25,265**		*25,265*
Restricted funds	16		**39,980**		*38,927*
Unrestricted funds	16		**469,267**		*497,768*
Total funds			**534,512**		*561,960*

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Graham Wynne Morgan (Aug 3, 2026 17:06:57 GMT+1)

Graham Morgan
(Trustee)
Date: 03/08/2026

The notes on pages 11 to 28 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1. General information

1.1 Legal Status of the charity

Dodford Children's Holiday Farm is a charity constituted by a Deed of Trust in England, whose registered office and primary place of business is Warbage Lane, Dodford, Bromsgrove, Worcestershire, B61 9BE. It has no share capital. Its principal activities are to provide residential holidays in the countryside to disadvantaged children.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Dodford Children's Farm meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The charity has cash resources and has no requirement for external funding. The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. They continue to adopt the going concern basis of accounting appropriate in preparing the financial statements.

2.3 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

2. Accounting policies (continued)

2.4 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset’s use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.7 Intangible assets and amortisation

Intangible assets costing £250 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

2. Accounting policies (continued)

2.7 Intangible assets and amortisation (continued)

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset on a reducing balance basis over its expected useful life.

Amortisation is provided on the following basis:

Computer software	-	25 % reducing balance

2.8 Tangible fixed assets and depreciation

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using both the straight line and the reducing balance methods.

Depreciation is provided on the following bases:

Freehold property	- 2% straight line
Fixtures and fittings	- 25% reducing balance

2.9 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as ‘Gains/(Losses) on investments’ in the Statement of financial activities.

2.10 Financial instruments

Debtors
Short term debtors are measured at transaction price, less any impairment.

Creditors
Short term creditors are measured at transaction price

Cash
Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours.

There are no complex financial instruments.

2. Accounting policies (continued)

2.11 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

2.12 Role of volunteers

The charity relies on the efforts of its volunteers. The value of these volunteers is not incorporated within the accounts.

3. Income from donations and legacies

	Restricted funds 2025	Unrestricted funds 2025	Total funds 2025
	£	£	£
Donations	4,723	10,944	**15,667**
Grants	10,317	18,400	**28,717**
Total 2025	15,040	29,344	**44,384**

	Restricted funds 2024	*Unrestricted funds 2024*	*Total funds 2024*
	£	*£*	*£*
Donations	*11,943*	*42,458*	*54,401*
Grants	*-*	*14,750*	*14,750*
	11,943	*57,208*	*69,151*

4. Income from charitable activities

	Unrestricted funds 2025	Total funds 2025
	£	£
Operation of children's holiday farm - contributions	12,798	**12,798**

4. Income from charitable activities (continued)

	Unrestricted funds 2024	*Total funds 2024*
	£	*£*
Operation of children's holiday farm - contributions	*5,440*	*5,440*

5. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2025	**Total funds 2025**
	£	**£**
Open day, raffles and other income	2,278	**2,278**

	Unrestricted funds 2024	*Total funds 2024*
	£	*£*
Open day, raffles and other income	*2,259*	*2,259*

6. Investment income

	Unrestricted funds 2025	**Total funds 2025**
	£	**£**
Interest receivable	572	**572**

6. Investment income (continued)

	Unrestricted funds 2024	*Total funds 2024*
	£	*£*
Interest receivable	*551*	*551*

7. Analysis of expenditure by activities

	Activities undertaken directly 2025	**Support costs 2025**	**Total funds 2025**
	£	**£**	**£**
Operation of Children's Farm - contributions	-	55,530	**55,530**
Staff costs	39,808	-	**39,808**
Household expenses	3,660	-	**3,660**
Animal costs	5,247	-	**5,247**
Open day expenses	405	-	**405**
	49,120	55,530	**104,650**

	Activities undertaken directly 2024	*Support costs 2024*	*Total funds 2024*
	£	*£*	*£*
Operation of children's holiday farm - contributions	*-*	*77,064*	*77,064*
Staff costs	*36,726*	*-*	*36,726*
Household expenses	*5,681*	*-*	*5,681*
Animal costs	*5,555*	*-*	*5,555*
	47,962	*77,064*	*125,026*

7. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Staff costs 2025 £	Household expenses 2025 £	Animal costs 2025 £	Open day 2025 £	Total funds 2025 £
Wages and salaries	39,808	-	-	-	**39,808**
Food expenses	-	2,245	-	-	**2,245**
Household expenses	-	925	-	-	**925**
Cleaning/rubbish removal	-	490	-	-	**490**
Animal expenses	-	-	5,247	-	**5,247**
Open day expenses	-	-	-	405	**405**
Total 2025	39,808	3,660	5,247	405	**49,120**

	Staff costs 2024 £	*Household expenses 2024* £	*Animal costs 2024* £	*Open day 2024* £	*Total funds 2024* £
Wages and salaries	*36,726*	-	-	-	*36,726*
Food expenses	-	*2,432*	-	-	*2,432*
Household expenses	-	*2,241*	-	-	*2,241*
Cleaning/rubbish removal	-	*1,008*	-	-	*1,008*
Animal expenses	-	-	*5,555*	-	*5,555*
Total 2024	*36,726*	*5,681*	*5,555*	-	*47,962*

Analysis of support costs

7. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	Total funds 2025 £	*Total funds 2024 £*
Depreciation	**15,714**	*15,282*
Heat and light	**7,983**	*11,079*
Rates	**4,817**	*4,499*
Printing, stationary, postage and advertising	**127**	*109*
Repairs and renewals	**9,921**	*23,242*
Sundries	**709**	*683*
Insurance	**2,820**	*2,700*
Independent examination fees	**2,400**	*2,280*
Bank charges	**70**	*60*
Computer costs	**1,878**	*2,185*
Professional & legal fees	**9,020**	*14,850*
Amortisation	**71**	*95*
Total 2025	**55,530**	*77,064*

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2024 - £NIL)*.

During the year ended 31 December 2025, expenses totalling £Nil were reimbursed or paid directly to Trustee *(2024 - £NIL to Trustee)*for charity expenses.

During the year ended 31 December 2025, an interest free short term loan was made by Graham Morgan (one of the trustees) during the year and has been fully repaid. The balance owing at the year end date is £Nil (2024: £Nil).

9. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £2,400 (*2024 - £2,280*).

10. Staff costs

	2025 £	*2024* *£*
Wages and salaries	**35,668**	*32,137*
Social security costs	**3,081**	*3,207*
Contribution to defined contribution pension schemes	**1,059**	*1,382*
	39,808	*36,726*

The average number of persons employed by the charity during the year was as follows:

	2025 No.	*2024* *No.*
Full time	**1**	*1*
Part time	**7**	*5*
	8	*6*

No employee received remuneration amounting to more than £60,000 in either year.

The key management personnel of the charity is the manager and the management committee. The total remuneration paid to the key management personnel was £31,578 *(2024: £33,030)*, this included £720 benefit in kind for contribution towards council tax.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

11. Intangible assets

	Website development £
Cost	
At 1 January 2025	**3,467**
At 31 December 2025	**3,467**
Amortisation	
At 1 January 2025	**3,183**
Charge for the year	**71**
At 31 December 2025	**3,254**
Net book value	
At 31 December 2025	**213**
At 31 December 2024	*284*

12. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Total £
Cost or valuation			
At 1 January 2025	**537,291**	**156,385**	**693,676**
Additions	**-**	**8,614**	**8,614**
At 31 December 2025	**537,291**	**164,999**	**702,290**
Depreciation			
At 1 January 2025	**191,569**	**142,645**	**334,214**
Charge for the year	**10,745**	**4,968**	**15,713**
At 31 December 2025	**202,314**	**147,613**	**349,927**

12. Tangible fixed assets (continued)

	Freehold property £	Fixtures and fittings £	Total £
Net book value			
At 31 December 2025	**334,977**	**17,386**	**352,363**
At 31 December 2024	*345,722*	*13,740*	*359,462*

13. Fixed asset investments

	Listed investments £	Unlisted investments £	Total £
Cost or valuation			
At 1 January 2025	**200,228**	**2,792**	**203,020**
Disposals	**-**	**(47,000)**	**(47,000)**
Revaluations	**(31,873)**	**49,043**	**17,170**
At 31 December 2025	**168,355**	**4,835**	**173,190**

The historic cost of the quoted investments was £237,816 *(2024: £237,816).*

14. Debtors

	2025 £	*2024 £*
Due within one year		
Prepayments and accrued income	**780**	*1,302*

15. Creditors: Amounts falling due within one year

	2025 £	*2024 £*
Other taxation and social security	**1,665**	*2,184*
Pension fund loan payable	**378**	*-*
Other creditors	**3,600**	*-*
Accruals and deferred income	**3,449**	*14,178*
	9,092	*16,362*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

16. Statement of funds

Statement of funds - current year

	Balance at 1 January 2025 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2025 £
Unrestricted funds						
General Funds - all funds	**497,768**	**44,992**	**(97,717)**	**7,054**	**17,170**	**469,267**
Endowment funds						
Endowment Funds - all funds	**25,265**	**-**	**-**	**-**	**-**	**25,265**

16. Statement of funds (continued)

Restricted funds						
Playroom fund	**4,729**	**-**	**-**	**-**	**-**	**4,729**
Bathroom fund	**4,482**	**-**	**(120)**	**-**	**-**	**4,362**
Paddling pool refurbishment	**2,500**	**-**	**-**	**-**	**-**	**2,500**
Toys fund	**129**	**-**	**(129)**	**-**	**-**	**-**
Forest School	**148**	**-**	**-**	**-**	**-**	**148**
Refurbishment	**-**	**5,000**	**-**	**-**	**-**	**5,000**
Outdoor Adventure fund	**932**	**-**	**-**	**-**	**-**	**932**
Sewers and drain fund	**2,873**	**-**	**(693)**	**-**	**-**	**2,180**
Kitchen equipment	**1,000**	**-**	**-**	**-**	**-**	**1,000**
Wet room	**2,480**	**-**	**-**	**-**	**-**	**2,480**
CCTV	**1,030**	**-**	**(100)**	**-**	**-**	**930**
Home comforts	**181**	**-**	**-**	**-**	**-**	**181**
Redecorating	**1,500**	**-**	**-**	**-**	**-**	**1,500**
Farmhouse	**7,000**	**-**	**(1,180)**	**-**	**-**	**5,820**
Washing machine / cooker	**-**	**934**	**-**	**(721)**	**-**	**213**
Animal enclosure refurbishment	**5,943**	**5,006**	**-**	**(6,333)**	**-**	**4,616**
Playground refurbishment	**4,000**	**4,100**	**(4,711)**	**-**	**-**	**3,389**
	38,927	**15,040**	**(6,933)**	**(7,054)**	**-**	**39,980**
Total of funds	**561,960**	**60,032**	**(104,650)**	**-**	**17,170**	**534,512**

16. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2024 £	*Income* £	*Expenditure* £	*Gains/ (Losses)* £	*Balance at 31 December 2024* £
Unrestricted funds					
General Funds - all funds	*521,222*	*65,458*	*(99,693)*	*10,781*	*497,768*
Endowment funds					
Endowment Funds - all funds	*25,265*	-	-	-	*25,265*
Restricted funds					
Playroom fund	*4,729*	-	-	-	*4,729*
Bathroom fund	*4,510*	-	*(28)*	-	*4,482*
Paddling pool refurbishment	*2,500*	-	-	-	*2,500*
Fencing fund	*12,742*	-	*(12,742)*	-	-
Toys fund	*156*	-	*(27)*	-	*129*
Forest School	*148*	-	-	-	*148*
Refurbishment	*10,536*	-	*(10,536)*	-	-
Outdoor Adventure fund	*932*	-	-	-	*932*
Sewers and drain fund	*2,873*	-	-	-	*2,873*
Kitchen equipment	*1,000*	-	-	-	*1,000*
Wet room	*2,480*	-	-	-	*2,480*
CCTV	*1,030*	-	-	-	*1,030*
Home comforts	*181*	-	-	-	*181*
Redecorating	*1,500*	-	-	-	*1,500*
Farmhouse	*7,000*	-	-	-	*7,000*
Duck House	-	*2,000*	*(2,000)*	-	-
Animal enclosure refurbishment	-	*5,943*	-	-	*5,943*
Playground refurbishment	-	*4,000*	-	-	*4,000*
	52,317	*11,943*	*(25,333)*	-	*38,927*
Total of funds	*598,804*	*77,401*	*(125,026)*	*10,781*	*561,960*

17. Summary of funds

Endowment fund	This fund represents a bequest received from Dr D. M. Beaumont.
Playroom Fund	This is a restricted fund for the purpose of funding the playroom extension projects.
Bathroom Fund	This is a restricted fund for the purpose of funding bathroom projects.
Fencing Fund	This is a restricted fund for the purpose of repairing fencing around the farm and small animal enclosure.
Toys Fund	This fund has been designated by the Trustees to be used when purchasing new toys for the charity. Any specific donations are included within the restricted toys fund for the same purpose.
Forest School	This is a restricted fund for the purpose of funding a forest school.
Building Repairs	This is a restricted fund for the purpose of general maintenance to all the of the buildings, including the repair of the animal shelter roof.
Outdoor Adventure Trail	This is a restricted fund for the purpose of funding an outdoor adventure trail.
Sewers and Drain Fluid	This is a restricted fund for the purpose of renewing the sewage system.
Kitchen Equipment	This is a restricted fund for the purpose of purchasing new kitchen equipment.
Wet Room	This is a restricted fund for the purpose of financing a wet room.
CCTV	This is a restricted fund for the purchase of CCTV covering the farm.
Home Comforts	This is a restricted fund for the purchase of new beds and bedding.
Farmhouse	This is a restricted fund for the purchase of renovations.
Paddling Pool Refurbishment	This is a restricted fund for the refurbishment of the paddling pool.
Redecorating	This is a restricted fund for redecoration.
Improvement programme	This is a restricted fund that is to be spent on the ongoing feasibility study taking place to refurbish the farm over the next 2-3 years.
Animal enclosure refurbishment	This is a restricted fund to spend on the refurbishment of the rabbit, duck and guinea pig enclosure.
Playground refurbishment	This is a restricted fund to spend on the refurbishment of the playground.

Summary of funds - continued

General Refurbishment	This is a restricted fund to spend on general refurbishment.

During the year there were the following transfers:

A transfer out of the washine machine/ cooker fund of £721 for a new washing machine and cooker that was brought using restricted funds and capitalised.

A transfer out of the animal enclosure fund of £6,333 for a rabbit enclosure renovation that was brought using restricted funds and capitalised.

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Endowment funds 2025 £	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	-	-	352,363	**352,363**
Intangible fixed assets	-	-	213	**213**
Fixed asset investments	25,265	39,980	107,945	**173,190**
Current assets	-	-	17,838	**17,838**
Creditors due within one year	-	-	(9,092)	**(9,092)**
Total	25,265	39,980	469,267	**534,512**

Analysis of net assets between funds - prior year

	Endowment funds 2024 £	*Restricted funds 2024* £	*Unrestricted funds 2024* £	*Total funds 2024* £
Tangible fixed assets	-	-	*359,462*	*359,462*
Intangible fixed assets	-	-	*284*	*284*
Fixed asset investments	*25,265*	*38,927*	*138,828*	*203,020*
Current assets	-	-	*15,556*	*15,556*
Creditors due within one year	-	-	*(16,362)*	*(16,362)*
Total	*25,265*	*38,927*	*497,768*	*561,960*

19. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £1,059 *(2024: £1,382)*. £378 (2024: £Nil) were payable to the fund at the balance sheet date and are included in creditors.

Helen Blundell
Crowe U.K. LLP
Black Country House
Rounds Green Road
Oldbury
West Midlands
B69 2DG

Dear Madam

We confirm that the following representations are made on the basis of sufficient enquiries of trustees, executive management and staff with relevant knowledge and experience and, where appropriate, of inspection of supporting documentation and that, to the best of our knowledge and belief, we can properly make each of these representations to you for the purpose of your independent examination of the financial statements of Dodford Children's Farm for the year ended 31st December 2025 under the Charities Act 2011.

1. We acknowledge that the work carried out by you is substantially less in scope than an audit performed in accordance with Auditing Standards and that you do not express an audit opinion.
2. We acknowledge our legal responsibility for the preparation of the financial statements to show a true and fair view as required by law and therefore confirm for your particular purposes that in our view these comply with the methods and principles set out in the Charities Act 2011, the regulations made under it and the Charities SORP: "Accounting and Reporting by Charities: Statement of Recommended Practice".
3. We acknowledge our management responsibility for the maintenance of adequate internal control systems and procedures designed to prevent and detect fraud and error. We have no knowledge of any fraud, suspected fraud or allegations of fraud which could affect the charity.
4. All the financial transactions of the unincorporated charity for the year as recorded in the accounting records and any other related information has been made available to you for your inspection.
5. The financial statements are free of material misstatements, including omissions, to the best of our knowledge and belief.
6. There are no material liabilities or contingent liabilities known to us other than those disclosed in the financial statements, including any guarantees to third parties.
7. No claims in connection with litigation have been or are expected to be received to the best of our knowledge and belief.
8. There have been no events to our knowledge since the balance sheet date which require disclosure or which would materially affect the amounts in the financial statements other than those already disclosed or included in the financial statements. Should any material events occur which may necessitate revision of the figures in the financial statements, or inclusion in a note thereto, we will advise you accordingly.
9. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the charitable company conducts its activities.
10. We confirm the completeness of the information provided regarding the identification of related parties, and the adequacy of related party disclosures in the financial statements.
11. We confirm that, having considered our expectations and intentions for at least the next twelve months and the availability of working capital, the charity is a going concern. We are unaware of any events, conditions, or risks beyond the period of assessment that may cast significant doubt on the charity's ability to continue as a going concern.

12. All grants, donations and other voluntary incoming resources, the receipt of which is subject to specific terms and conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such voluntary incoming resources.
13. We confirm that we are not aware of any breach of our charitable trusts and that we have advised you of the existence of any endowments and restricted income funds maintained by us.

Yours faithfully,



Graham Wynne Morgan (Aug 3, 2026 17:06:57 GMT+1)

……..

G W Morgan - Trustee

Signed on behalf of the board

On 03/08/2026 ……..

Dodford Childrens Farm

Final Audit Report 2026-08-04

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By:	. (jane.twine@crowe.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAYPNVrkeflPJJGwlhrVU1M-ZGngY8vdUD

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