

REGISTERED COMPANY NUMBER: 01432126 (England and Wales)
REGISTERED CHARITY NUMBER: 508910

**REPORT OF THE TRUSTEES AND
CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2025
FOR
WHIRLOW HALL FARM TRUST LIMITED AND ITS SUBSIDIARIES**

Hollis and Co Limited
Chartered Accountants
Statutory Auditor
35 Wilkinson Street
Sheffield
South Yorkshire
S10 2GB

WHIRLOW HALL FARM TRUST LIMITED

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FOR THE YEAR ENDED 31 JULY 2025**

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WHIRLOW HALL FARM TRUST LIMITED

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 JULY 2025**

TRUSTEES	Kathleen Margaret Aikin (resigned 10/11/24) Hugh David Facey Norman Stuart Farmer Peter David Edwards - Chair Olubukola Oshin (resigned 23/11/24) Martin McKervey Tanya Christina Holt (resigned 23/11/24) Kate Louise Gemmell Martin Ziedler Joanne Mills Colin Arthur Ross (appointed 09/11/24) Carey New (appointed 02/10/25)
COMPANY SECRETARY	Martin McKervey
REGISTERED OFFICE	Whirlow Hall Farm Whirlow Lane Sheffield S11 9QF
REGISTERED COMPANY NUMBER	01432226 (England and Wales)
REGISTERED CHARITY NUMBER	508910
AUDITORS	Hollis and Co Limited Chartered Accountants Statutory Auditor 35 Wilkinson Street Sheffield South Yorkshire S10 2GB
CHIEF EXECUTIVE OFFICE	Ben Davies
BANKERS	HSBC 22 The Moor Sheffield S1 4PA

WHIRLOW HALL FARM TRUST LIMITED

CHAIRMAN'S REPORT FOR THE YEAR ENDED 31 JULY 2025

Those following the Trust's activities in recent years will have seen considerable change. Having identified additional need for its services in Sheffield and the surrounding areas, the Board put in place plans to invest in the Trust's income-generating elements - our café, farm shop and events - in order to finance the expansion of our educational facilities.

Whilst the opening of these new facilities in 2021 and 2022 was an enormous step forward it was simply a means to an end. The goal was a Trust that was able to help increasing numbers of disadvantaged youngsters each year, and that was financially stable.

The Board is therefore delighted to report that in this period we have seen further increase in the size of our education team and the range of programmes they deliver, an increase in the number of children and young adults who have attended those programmes, and an improvement in the financial performance of our income-generating elements. It is clear that the Board's plans, brought to life by the Trust's hard-working team of staff, volunteers and supporters, have been a success.

Whilst our young adult programmes run 50 weeks of the year, we were pleased to be able to expand our provision for children into the school holidays this year. During the Easter half term and throughout the summer holidays we hosted children who, during term-time, qualify for free school meals, on the Holiday Activities and Food (HAF) programme. For many it was the highlight of their holiday. In addition, we were delighted to have been selected as one of only 2 organisations to have been selected by Sheffield City Council to deliver Therapeutic services for the most challenged school children. As a result, the Trust has helped more disadvantaged youngsters than ever before - delivering over 13,500 student days at the Farm, for children and young adults aged from 6 to 40 years old, across 50 weeks of the year.

Financing this work is as difficult as ever. But the investment in our income-generating activities has proved well-founded, despite all of the challenges of the current economic climate. Our café is now routinely full and turnover in our farm shop has increased by a third over the previous year. As a result, the surplus they contribute to the Trust is at an all-time high. As a result, we are in a strong financial position and have adequate reserves for the coming year. Indeed, we are sufficiently confident that the Board has begun the next round of planning to further improve our charitable facilities and offer; I look forward to reporting on progress in next year's report.

Finally, the Board wants to thank all those who have supported the Trust this year. They have contributed to every aspect of Trust life - delivering our charitable programmes, fundraising on our behalf, helping with governance and management, working in the shop, café and at events, raising our profile and so much more. It is because of that combined effort that the Trust continues to go from strength-to-strength. On behalf of the increasing numbers of children and young adults we helped this year - thank you.

Peter Edwards

Chair of the Board of Trustees

September 2025

WHIRLOW HALL FARM TRUST LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2025

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 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

Objectives and aims

Whirlow Hall Farm Trust Ltd (WHFT) is located on a 138 acre working farm on the outskirts of Sheffield. We provide outdoor-based educational and developmental activities for children and young adults on day and residential programmes. We welcome youngsters from all backgrounds but particularly individuals who have special educational needs and disabilities (SEND), behavioural and emotional challenges, or schools and groups from areas that are disadvantaged. We provide tailored opportunities that enable them to reach their full potential, with programmes built around nurture, farming and the environment, and closely allied to city-wide priorities.

For some - particularly primary school children - what we do enhances existing educational and vocational provision. Our primary school programmes give our youngest visitors their first experience of the countryside, provide the chance to form bonds with classmates and teachers and, for our residential groups, will often be the first time the children have spent a night away from their families. Many will remember their trip here for the rest of their lives.

But our focus is currently on meeting the city's greatest demand - providing an alternative for the increasing numbers whose needs cannot be met by mainstream settings. We help secondary school children who have been excluded, or who are at risk of exclusion; we help them stay connected or reconnect with education so that they can make the most of their childhoods and futures. We help young adults whose learning needs mean they are at risk of isolation, or that limit their ability to live independently. The year-round provision of that programme also offers important continuity in the respite afforded to families and carers. Increasingly we are looking to equip our older students - both secondary school age and young adults - with practical skills which will increase their independence and employability. We have put significant effort into expanding these alternative programmes in recent years. We continue to refine our curricula and our delivery methods to ensure that our work is as effective as possible, and that every youngster gains the most out of their time with us.

We are proudly inclusive, and also offer supported volunteering placements, host university students on a variety of courses, run an apprenticeship scheme and provide employment for people with special needs.

Significant activities

Current Programmes

- **Secondary Alternative Education Provision (High Needs)** - In partnership with Sheffield City Council delivering term-time Entry Level 3 and Level 1 Animal Care qualifications and AQA Unit Awards; these develop a range of practical skills which provide a strong foundation for progression to college courses, apprenticeships or full time employment. We offer a re-engagement programme designed to work with children outside mainstream education or otherwise disengaged from learning, and a flexible work-based programme for learners with Behavioral, Emotional and Social Difficulties.

- **Young adults with SEND** - Provision of therapeutic, educational sessions for ages 18+, five days a week, fifty weeks of the year; focused on providing a wide range of experiences, improving confidence, and developing independent living and work based skills.

- **Primary school children** - day and overnight residential visits to give young children a taste of the countryside, develop bonds with classmates and teachers, and to experience a night away from home and family (for many their first such experience).

- **Colleges and Universities** - Providing work experience and research opportunities to university and college students from South Yorkshire on Animal Management, Veterinary Nursing, Teaching and Child Psychology.

WHIRLOW HALL FARM TRUST LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2025

Public benefit

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We measure our charitable performance in a number of ways - the total number of student days we provide, the number of students we help, and the impact we have on their lives. We are delighted to report that, thanks to the recent implementation of our 40th anniversary plans - which saw an increase in both facilities and staff - we have again seen improvement across the Board.

During the course of the year we:

- Supported 140 high needs secondary and sixth form pupils from 18 schools, 4 more schools than the previous year.
- Provided over 10,000 'student' AP days over the course of the year, more than double the delivery of only 3 years ago.
- Supported 30 young adults with learning difficulties throughout the year, up from 29 the previous year.
- Delivered primary school day visits using funding available through DEFRA; there is no cost to the school. We hosted 455 primary school children from 16 schools, an increase of 32% on the previous year.
- Hosted 820 primary school children from 21 schools on residential visits.

We delivered over 13,500 student days this year, an increase of 1,100 days on the previous year. Thanks in part to an expansion of programmes into the school holidays - we delivered Sheffield City Council's Holiday Activities and Food (HAF) programme to children who qualify for free school meals - we had an average of 55 youngsters at the farm each weekday, 50 weeks of the year, a 10% increase on the previous year. We regularly assess our secondary students and are delighted that 85% show a reduction in anxieties when they spend a term at the Farm, that attendance levels remain at nearly 75%, and that 80% move on from the Trust in a positive way - re-engaging with school, gaining a place in a special school or onto further education and training. Our young adults programmes for those with lifelong learning difficulties remains fully subscribed, with 100% retention. But even there we were able to offer more - one of the students now has a part-time job in our café, working alongside the rest of the team and, like them, receives an electronic payslip before her wages hit her bank account each month. Her sense of achievement is plain for all to see.

We continue to refine our curricula and our delivery methods to ensure that our work is as effective as possible, and that every youngster gains the most out of their time with us.

WHIRLOW HALL FARM TRUST LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2025

ACHIEVEMENT AND PERFORMANCE



THE FARM

The various demands of the Trust's operations make the Farm a challenging place to work. The diversity necessary for the educational offering, the impact of fundraising events, its size and exposed position constrain the commercial viability of the farm; that variety also means that the Farm operation requires significant infrastructure and equipment.

Despite the ongoing high costs of energy, feed and bedding, we continue to be home to a wide variety of farm animals for educational purposes - pigs, cows, sheep, goats and hens. Small animals and other fowl provide additional variety for school groups and visitors, whilst free-range turkeys are a welcome sight in the lead up to Christmas. Our Farm Manager is an experienced and regenerative-focused individual who ensures animal welfare is a priority on the Farm. Those animals that are bred for meat are sold through our farm shop, or at the local livestock market.

At nearly 1,000ft above sea level, the horticultural operation contributes a limited variety of fruit and vegetables throughout the year. Our kitchen garden is tended by volunteers and students, with produce used by our students' in their Gateway Kitchen. Our volunteer-run vineyard, like the majority of vineyards in Britain, had a very poor year as a result of unfavourable weather conditions. But with sufficient reserves in stock, we will be able to continue selling wine through our shop and events until the next harvest; we were particularly grateful to Gripple and LoadHog for supplying pickers, boxes and the means of transporting the harvest to the winery. The orchard has a similar role, and produced enough apples for our horticulture volunteers to produce nearly 500 bottles of cider. Christmas trees are produced to meet seasonal demand.

WHIRLOW HALL FARM TRUST LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2025

ACHIEVEMENT AND PERFORMANCE

FARM SHOP, CAFÉ AND OFF-SITE CATERING

Our new café and shop have made huge strides in the last year, despite the economic challenges that small businesses across the country faced. The shop increased sales by 30%, and the café by 20%, and both delivered a substantial surplus to help fund our charitable activities. Whilst events income dropped - a result of fewer weddings being held at the farm, - it too delivered a substantial surplus, on a par with the shop and café. On-line reviews for all commercial activities are now invariably very good and stand us in good stead for the future. It is apparent that the investment in our commercial activities was a sound decision by the Board, and that the upturn in performance is reflective of the settled and happy team that now runs those activities on behalf of the Trust.

FUNDRAISING

Fundraising was a challenge this year, with many grant-giving organisations pulling in their belts. That said, we received generous support - both restricted and unrestricted - from a wide range of organisations, community groups, individuals and business who recognise the importance of services for vulnerable children and young adults from across the city region. This generosity has been vital to meeting the running costs of the Trust, and for the development of its facilities. We are particularly humbled that so many have supported Whirlow on a number of occasions over many years. Whilst many donors, particularly individuals, wish to remain anonymous, further details can be found at Note 20.

We are also grateful that several local businesses continue to support and sponsor us. We received generous in-kind support from Arborist Tree Care, ARS Limited, CMS, DLP, Gripple, LoadHog and the Rotary Club of Abbeydale. In addition, we opened our gates to the public for a number of fundraising events - Easter Lambing, Pumpkin Patch and Christmas Market. GRI Group and Gripple's generous sponsorship of fundraising events was gratefully received.

ENVIRONMENTAL IMPROVEMENTS

We care deeply about the environment and continue to work on reducing our impact upon it.

The regenerative approach to farming - producing food whilst simultaneously improving the environment - adopted by our Farm Manager is a long-term commitment. It involves farming in a non-intensive manner, minimising the use of chemicals and protecting soil and root systems; margins are left to nature and trees planted to enhance habitats. This approach is having a positive impact; alongside herds of Highland and Dexter cattle and flocks of native-breed sheep, we have seen an increase in wildlife such as deer, hares and weasels.

The 128 ground-mounted solar panels which were generously donated and installed by Gripple continue to have a significant impact on our energy bills. We estimate that approximately 25% of our energy consumption is now satisfied by the panels.

A staff and volunteer survey showed that over half of our team get to work under their own steam - an impressive statistic in the hills of Sheffield.

WHIRLOW HALL FARM TRUST LIMITED

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2025**

ACHIEVEMENT AND PERFORMANCE



STAFF AND VOLUNTEERS

Our team is increasingly settled. Recruitment continues to add experience, imagination and skills to the team, with the Education department now bigger than it has ever been. The Board was delighted that, as a result of the improving financial performance of the Trust, it was able to award an above-inflation pay rise to the team. The team remain committed, motivated and determined to do the best they can for those we help.

The Trust continues to rely heavily on volunteers, particularly in the shop, around the farmstead, for events and some education activities. We also receive substantial specialist support from volunteers who use their HR, H&S and accounting experience to ensure the Trust is compliant and smooth-running. Every department benefits from their experience, energy and skills and we are grateful that they do so much for us. We continue to attract a steady flow of youngsters including from Sheffield universities, as well as retaining long-serving volunteers.

WHIRLOW HALL FARM TRUST LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2025

FINANCIAL REVIEW

Financial position

Thanks to the significant increase in trading company performance, the Trust had a good year. The trading company will be able to donate just over £48,000 to the Trust. As a result, for the first time in living memory the Trust will make a small net operational surplus (after excluding depreciation on assets funded by donations). This is another year on year improvement. In addition to investing in staff and essential enhancements, this improvement has meant that we have been able to undertake long-overdue reinvestment to replace depreciated assets.

Investment policy and objectives

Under the Memorandum and Articles of Association the trust has the power to invest in any way the Board of Directors considers appropriate to meet the trust's objectives.

Reserves policy

The Board reviewed the Trust's reserves policy in February 2024 and again in June 2025. It took into account future planned activities, the Trust's position as tenant of Sheffield City Council, and strategic risks. A range of scenarios have been considered, alongside the needs of operational cashflow, in determining the appropriate level of reserves needed.

Having determined that we need £435,000 free cash reserves, our Balance Sheet remains healthy and shows that we have slightly more than required. The Trust intends to designate these surplus funds to assist with the financing of further improvements to our educational offer.

Going concern

After making appropriate enquiries, the Trustees have reasonable expectation that the company 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.

Fundraising practices

Fundraising remains a key aspect of the Trust's financial model, albeit we have sought to reduce risk by investing in income-generating facilities that will hopefully provide more predictable and steady income. The majority of our fundraising activity is undertaken by our small in-house fundraising team, although we encourage local community groups and our supporters to assist.

No commercial participators are employed to carry out our fundraising.

The charity was not subject to an undertaking to be bound by any voluntary scheme for regulating fundraising. We operate in a low-key and friendly manner and always in accordance with the values of the Trust - there is no hard selling. Whilst we may approach corporate organisations and community groups for support, we never approach individual members of the public - we always wait for them to make the first contact.

As a result, we have received no complaints regarding our approach to our fundraising activities, nor have we been subject by any regulating body to any undertaking regarding these activities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The company and the group is registered as a charitable company limited by guarantee. The company and the group is constituted under a Memorandum of Association and is a registered charity [number 508910].

WHIRLOW HALL FARM TRUST LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The role of the Board of Directors (Trustees) is to ensure that it oversees the work of the charity effectively. In order to do this, membership of the Board of Directors is monitored by the Chairman of the Board.

Periodically, time is set aside at a Board meeting to reflect on the Board's performance and functioning as a team.

Should vacancies occur, new Board members will be appointed through a selection process which includes an interview with two members of the Board and the Chief Executive.

Induction and training of new trustees

New Board members receive appropriate induction and training which will include:

- the obligations and responsibilities of Board members;
- the main documents that set out the operational framework of the Trust including the Memorandum and Articles;
- resourcing and the current financial position as set out in the latest published accounts; and
- future plans and objectives.

Board members are expected to keep up to date with the Trust's affairs in order to provide effective governance.

Each Board member normally sits on at least one of the Board's committees, which are:

- Health and Safety and HR
- Finance
- Education
- Land, Environment and Farming
- Marketing and Commercial

The Chair of each committee is responsible for ensuring that its members remain up to date and contribute to the committee's effective operation.

Children and Young People Safeguarding Policy has been reviewed and updated in conjunction with Sheffield City Council Safeguarding Services. Trustees, CEO and Head of Education ensure that the policy and guidelines are fully understood and adhered to by all staff and volunteers.

Key management remuneration

Senior staff is the Chief Executive Officer only. The pay was originally set by approval of the board in 2015 and any changes have been discussed and approved by the board.

Risk management

Whirlow Hall Farm Trust believes that risk management is an essential part of its management process. The Chief Executive is accountable to the Board of Directors for the management of risk. The Trustees have assessed the major risks to which the company and group are exposed, particularly those related to operations and finance. They are satisfied that systems are in place to mitigate any exposure to major risks. Risk assessments are carried out within each function of the Trust.

The key risks are:

Income insufficient to cover the running costs of operations. We have a diverse fundraising and income generating strategy to reduce reliance on any one income stream. The investment in, and subsequent success, of our trading company has delivered additional income to support the Trust's core activities.

WHIRLOW HALL FARM TRUST LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management (cont)

Loss of volunteer and public support. The charity seeks to reduce this risk by ensuring governance and compliance are high priorities; maintaining communications and engagement with local communities; ensuring that volunteers are meaningfully employed, well-organised and valued.

Failure to adapt to changes in demand for our charitable offering. We maintain awareness of the city's issues and local authority plans. We seek feedback from our numerous user groups.

Safety of children and young people. Health, Safety and Safeguarding are the number one priority at the Trust. We have comprehensive policies and procedures in place, and regularly brief staff and volunteers on related matters.

TRUSTEES

The Trust is extremely grateful to all of its Trustees, past and present, for their many years of leadership and support in key roles. We were particularly sad to say goodbye to Bookey Oshin whose financial expertise guided the Trust through a number of difficult years, and helped put us on a much firmer footing.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Whirlow Hall Farm Trust Limited for the purposes of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Hollis and Co Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

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

WHIRLOW HALL FARM TRUST LIMITED

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2025**

Approved by order of the board of trustees and signed on its behalf by:

.....
Peter David Edwards - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF WHIRLOW HALL FARM TRUST LIMITED

Opinion

We have audited the financial statements of Whirlow Hall Farm Trust Limited (the 'charitable parent company') and its subsidiaries (the 'group') for the year ended 31 July 2025 which comprise the Consolidated Statement of Financial Activities, the Consolidated Balance Sheet, the Consolidated Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the group's and the charitable parent company's affairs as at 31 July 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Group Annual Report, but does not include the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF WHIRLOW HALL FARM TRUST LIMITED

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Group Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Group Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and the charitable parent company and its environment obtained in the course of the audit, we have not identified material misstatements in the Group Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies' exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group and charitable parent company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or charitable parent company or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF WHIRLOW HALL FARM TRUST LIMITED

Our responsibilities for the audit of the financial statements

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

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

- Enquiry of management, and those charged with governance, around actual and potential litigation and claims;
- Enquiry of entity staff in tax and compliance functions to identify any instances of non-compliance with laws and regulations;
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the further that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

.....
PETER HOLLIS (Senior Statutory Auditor)
for and on behalf of Hollis and Co Limited
Chartered Accountants
Statutory Auditor
35 Wilkinson Street
Sheffield
South Yorkshire
S10 2GB
Date:.....

WHIRLOW HALL FARM TRUST LIMITED

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 JULY 2025**

	Notes	Unrestricted funds £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	109,382	130,001	239,383	259,143
Charitable activities					
Education and charitable events	5	412,251	-	412,251	425,885
Other trading activities	3	1,062,069	-	1,062,069	850,142
Investment income	4	5,787	-	5,787	6,274
		<hr/>	<hr/>	<hr/>	<hr/>
Total		<u>1,589,489</u>	<u>130,001</u>	<u>1,719,490</u>	<u>1,541,444</u>
EXPENDITURE ON					
Raising funds	7	1,032,465	-	1,032,465	876,816
Charitable activities					
Education and charitable events	8	<u>592,098</u>	<u>149,057</u>	<u>741,155</u>	<u>728,186</u>
Total		<u>1,624,563</u>	<u>149,057</u>	<u>1,773,620</u>	<u>1,605,002</u>
NET INCOME					
Transfers between funds	20	<u>(34,074)</u>	<u>(19,056)</u>	<u>(54,130)</u>	<u>(63,558)</u>
		<hr/>	<hr/>	<hr/>	<hr/>
Net movement in funds		(35,074)	(19,056)	(54,130)	(63,558)
RECONCILIATION OF FUNDS					
Total funds brought forward		2,130,490	42,721	2,173,211	2,236,769
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		<u><u>2,095,416</u></u>	<u><u>23,665</u></u>	<u><u>2,119,081</u></u>	<u><u>2,173,211</u></u>

WHIRLOW HALL FARM TRUST LIMITED

**CONSOLIDATED BALANCE SHEET
31 JULY 2025**

	Notes	Unrestricted funds £	Restricted fund £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Intangible assets	14	-	-	-	-
Tangible assets	15	1,577,838	-	1,577,838	1,707,133
Investments	16	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		1,577,838	-	1,577,838	1,707,133
CURRENT ASSETS					
Stocks	17	96,879	-	96,879	89,657
Debtors	18	70,965	-	70,965	38,981
Cash at bank and in hand		<u>491,231</u>	<u>23,665</u>	<u>514,896</u>	<u>463,463</u>
		659,075	23,665	682,740	592,101
CREDITORS					
Amounts falling due within one year	19	<u>(141,497)</u>	<u>-</u>	<u>(141,497)</u>	<u>(126,023)</u>
NET CURRENT ASSETS					
		<u>517,578</u>	<u>23,665</u>	<u>541,243</u>	<u>466,078</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>2,095,416</u>	<u>23,665</u>	<u>2,119,081</u>	<u>2,173,211</u>
NET ASSETS					
		<u>2,095,416</u>	<u>23,665</u>	<u>2,119,081</u>	<u>2,173,211</u>
FUNDS					
	20			517,579	425,518
Unrestricted funds				1,577,837	1,704,972
Designated Capital Fund				<u>23,665</u>	<u>42,721</u>
Restricted funds					
TOTAL FUNDS					
				<u>2,119,081</u>	<u>2,173,211</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue onand were signed on its behalf by:

.....
Peter David Edwards - Trustee

WHIRLOW HALL FARM TRUST LIMITED

**COMPANY BALANCE SHEET
31 JULY 2025**

	Notes	Unrestricted funds £	Restricted fund £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	15	1,563,401	-	1,563,401	1,692,839
Investments	16	<u>2</u>	<u>-</u>	<u>2</u>	<u>2</u>
		1,563,403	-	1,563,403	1,692,841
CURRENT ASSETS					
Stocks	17	39,963	-	39,963	35,341
Debtors	18	172,172	-	172,172	135,416
Cash at bank and in hand		<u>314,103</u>	<u>23,665</u>	<u>337,768</u>	<u>308,826</u>
		526,238	23,665	549,903	479,583
CREDITORS					
Amounts falling due within one year	19	(53,111)	-	(53,111)	(43,382)
		<u>473,127</u>	<u>23,665</u>	<u>496,792</u>	<u>436,201</u>
NET CURRENT ASSETS					
		<u>473,127</u>	<u>23,665</u>	<u>496,792</u>	<u>436,201</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>2,036,530</u>	<u>23,665</u>	<u>2,060,195</u>	<u>2,129,042</u>
NET ASSETS					
		<u><u>2,036,530</u></u>	<u><u>23,665</u></u>	<u><u>2,060,195</u></u>	<u><u>2,129,042</u></u>
FUNDS					
	20			473,130	827,435
Unrestricted funds				1,563,400	1,258,886
Designated funds				<u>23,665</u>	<u>42,721</u>
Restricted funds					
TOTAL FUNDS					
				<u><u>2,060,195</u></u>	<u><u>2,129,042</u></u>

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

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

.....
Peter David Edwards - Trustee

WHIRLOW HALL FARM TRUST LIMITED**CONSOLIDATED CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 JULY 2025**

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	<u>63,724</u>	<u>60,649</u>
Net cash provided by operating activities		<u>63,724</u>	<u>60,649</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(18,078)	(82,863)
Sale of tangible fixed assets		-	-
Interest received		<u>5,787</u>	<u>6,274</u>
Net cash used in investing activities		<u>(12,291)</u>	<u>(76,589)</u>
Change in cash and cash equivalents in the reporting period		51,433	(15,940)
Cash and cash equivalents at the beginning of the reporting period		<u>463,463</u>	<u>479,403</u>
Cash and cash equivalents at the end of the reporting period		<u>514,896</u>	<u>463,463</u>

WHIRLOW HALL FARM TRUST LIMITED**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 JULY 2025****1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING
ACTIVITIES**

	2025 £	2024 £
Net income for the reporting period (as per the Statement of Financial Activities)	(54,130)	(63,558)
Adjustments for:		
Depreciation charges	145,962	156,716
(Profit)/loss on disposal of fixed assets	1,411	50
Interest received	(5,787)	(6,274)
(Increase)/decrease in stocks	(7,222)	(3,365)
(Increase)/decrease in debtors	(31,984)	(1,632)
Increase/(decrease) in creditors	<u>15,474</u>	<u>(21,288)</u>
Net cash provided by operations	<u><u>63,724</u></u>	<u><u>60,649</u></u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/8/24 £	Cash flow £	At 31/7/25 £
Net cash			
Cash at bank and in hand	<u>463,463</u>	<u>51,433</u>	<u>514,896</u>
	463,463	51,433	514,896
	<u> </u>	<u> </u>	<u> </u>
Total	<u><u>463,463</u></u>	<u><u>51,433</u></u>	<u><u>514,896</u></u>

WHIRLOW HALL FARM TRUST LIMITED

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historic cost convention, unless stated otherwise in the relevant accounting policy.

The charitable company has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its own Statement of Financial Activities in these financial statements.

The financial statements consolidate the accounts for Whirlow Hall Farm Trust Limited and its wholly owned subsidiary. The results of the subsidiary are consolidated on a line-by-line basis.

The presentation currency of the financial statements is the Pound Sterling (£).

The financial statements are rounded to the nearest £1.

Going concern

The Trustees have prepared forecasts of income and expenditure for the period to 31 December 2026 which shows that they have sufficient reserves to be able to continue for the foreseeable future. The Trustees recognise the uncertainty around future income generation and the inherent risk regarding the success and sustainability of their plans, however, they have concluded that the entity remains a going concern. The Trustees continue to monitor the impact on income and take appropriate action as necessary. The Trustee's therefore continue to adopt the going concern basis of preparation for these financial statements.

Income

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

The basis 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 to receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued and included in debtors as accrued income.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donation have been met, the receipt of economic benefits to the company from the use of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised in the Statement of Financial Activities. Donated professional services and facilities are recognised on receipt on the basis of the value of the gift to the company, which is the amount that it would have been willing to pay to obtain the services or facilities of equivalent economic benefit on the open market. A corresponding amount is then recognised in expenditure in the period of receipt.

WHIRLOW HALL FARM TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 JULY 2025

1. ACCOUNTING POLICIES - continued

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Expenditure on raising funds includes all expenditure incurred by the group to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

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

Tangible fixed assets

Gains and losses on disposal are determined by comparing the proceeds with the carrying value and are recognised in the Statement of Financial Activity.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated economic lives. The assets' residual values, useful economic lives and depreciation methods are reviewed, and adjusted if appropriate.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful economic life:-

Buildings and horticultural plot	2% and 5% straight line
Furniture and fittings	10% and 20% straight line
Farm centre and pathways	10% straight line
Trailers and plant	10% reducing balance
Motor vehicles	20% reducing balance
Computer equipment	20% straight line

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

WHIRLOW HALL FARM TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 JULY 2025

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

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

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Individuals	45,890	65,397
Charitable foundations	123,275	149,691
Legacies	-	1,000
Corporate donations	58,819	26,516
Gift Aid	<u>11,399</u>	<u>16,539</u>
	<u>239,383</u>	<u>259,143</u>

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Farm operations	69,821	30,593
Shop & cafe operations	<u>992,248</u>	<u>819,549</u>
	<u>1,062,069</u>	<u>850,142</u>

4. INVESTMENT INCOME

	2025	2024
	£	£
Interest receivable	<u>5,787</u>	<u>6,274</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2025	2024
	£	£
Education	394,911	353,937
Fundraising and events	<u>17,340</u>	<u>71,948</u>
	<u>412,251</u>	<u>425,885</u>

WHIRLOW HALL FARM TRUST LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2025**

6. OTHER INCOME

	2025	2024
	£	£
None	<u>-</u>	<u>-</u>

7. RAISING FUNDS

Raising donations and legacies

	2025	2024
	£	£
Staff costs	56,042	79,347
Event costs	8,451	20,297
Event costs (other)	<u>759</u>	<u>886</u>
	<u>65,252</u>	<u>100,530</u>

Other trading activities

	2025	2024
	£	£
Purchases	499,295	381,132
Staff costs	422,661	352,604
Other costs (shop & cafe)	39,459	34,520
Depreciation	5,798	7,980
Loss on sale of assets	<u>-</u>	<u>50</u>
	<u>967,213</u>	<u>776,286</u>
Aggregate amounts	<u>1,032,465</u>	<u>876,816</u>

8. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 9) £	Totals £
Education and events	<u>441,937</u>	<u>299,218</u>	<u>741,155</u>

WHIRLOW HALL FARM TRUST LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2025**

9. SUPPORT COSTS

	Management	Finance	Governance	Totals
	£	£	costs	£
			£	
Education and events	<u>248,586</u>	<u>16,629</u>	<u>34,003</u>	<u>299,218</u>

10. NET INCOME/(EXPENDITURE)

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

	2025	2024
	£	£
Statutory audit fee	10,525	10,100
Other non-audit services	23,478	17,914
Depreciation - owned assets	145,961	155,645
Surplus/(deficit) on disposal of fixed assets	1,411	50
Computer software amortisation	<u>-</u>	<u>1,071</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2025 nor for the year ended 31 July 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2025 nor for the year ended 31 July 2024.

12. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	788,447	719,603
Social security costs	54,320	55,006
Other pension costs	<u>14,559</u>	<u>12,314</u>
	<u>857,326</u>	<u>786,923</u>

The average monthly number of employees during the year was as follows:

	2025	2024
Charitable activities	14	14
Cost of generating funds	2	2
Farm and cafe operations	37	31
Management	<u>3</u>	<u>3</u>
	<u>56</u>	<u>50</u>

No employees received emoluments in excess of £60,000.

The key management personnel of the company comprise the Trustees and the Chief Executive Officer. The total remuneration costs for the key management personnel amounted to £50,047 (2024 £46,449).

WHIRLOW HALL FARM TRUST LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2025****13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	94,422	164,721	259,143
Charitable activities			
Education and events	425,885	-	425,885
Other trading activities	850,142	-	850,142
Investment income	6,274	-	6,274
	<hr/>	<hr/>	<hr/>
Total	1,376,723	164,721	1,541,444
EXPENDITURE ON			
Raising funds	876,816	-	876,816
Charitable activities			
Education and events	633,342	94,844	728,186
	<hr/>	<hr/>	<hr/>
Total	1,510,158	94,844	1,605,002
NET INCOME	(133,435)	69,877	(63,558)
Transfers between funds	<hr/> 77,024	<hr/> (77,024)	<hr/> -
Net movement in funds	(56,411)	(7,147)	(63,558)
RECONCILIATION OF FUNDS			
Total funds brought forward	<hr/> 2,186,901	<hr/> 49,868	<hr/> 2,236,769
TOTAL FUNDS CARRIED FORWARD	<hr/> 2,130,490	<hr/> 42,721	<hr/> 2,173,211

As permitted under section 408 of the Companies Act, the profit and loss account (Statement of Financial Activities) of the parent company is not presented as part of these financial statements. The parent company's loss for the financial year, including restricted donations, was (£68,847) (2024 - (£97,477)).

WHIRLOW HALL FARM TRUST LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2025**

**14. INTANGIBLE FIXED ASSETS
Group**

	Computer software £
COST	
At 1 August 2024 and 31 July 2025	<u>4,485</u>
AMORTISATION	
At 1 August 2024	4,485
Charge for year	<u>-</u>
At 31 July 2025	<u>4,485</u>
NET BOOK VALUE	
At 31 July 2025	<u>-</u>
At 31 July 2024	<u>-</u>

**15. TANGIBLE FIXED ASSETS
Group**

	Short leasehold £	Long leasehold £	Plant and machinery £
COST			
At 1 August 2024	6,176	2,250,448	76,985
Additions	-	-	1,375
Disposals	<u>-</u>	<u>-</u>	<u>-</u>
At 31 July 2025	<u>6,176</u>	<u>2,250,448</u>	<u>78,360</u>
DEPRECIATION			
At 1 August 2024	4,015	733,540	70,461
Charge for year	348	107,315	4,902
Eliminated on disposal	<u>-</u>	<u>-</u>	<u>-</u>
At 31 July 2025	<u>4,363</u>	<u>840,855</u>	<u>75,363</u>
NET BOOK VALUE			
At 31 July 2025	<u>1,813</u>	<u>1,409,593</u>	<u>2,997</u>
At 31 July 2024	<u>2,161</u>	<u>1,516,908</u>	<u>6,524</u>

WHIRLOW HALL FARM TRUST LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2025**

15. TANGIBLE FIXED ASSETS - continued

	Fixtures and fittings £	Motor vehicles £	Totals £
COST			
At 1 August 2024	758,641	51,940	3,144,190
Additions	16,703	-	18,078
Disposals	<u>(17,640)</u>	<u>(39,280)</u>	<u>(56,920)</u>
At 31 July 2025	<u>757,704</u>	<u>12,660</u>	<u>3,105,348</u>
DEPRECIATION			
At 1 August 2024	582,534	46,507	1,437,057
Charge for year	31,405	1,991	145,961
Eliminated on disposal	<u>(16,228)</u>	<u>(39,280)</u>	<u>(55,508)</u>
At 31 July 2025	<u>597,711</u>	<u>9,218</u>	<u>1,527,510</u>
NET BOOK VALUE			
At 31 July 2025	<u>159,993</u>	<u>3,442</u>	<u>1,577,838</u>
At 31 July 2024	<u>176,107</u>	<u>5,433</u>	<u>1,707,133</u>

TANGIBLE FIXED ASSETS

Company

	Long leasehold £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1 August 2024	2,250,448	76,985	708,344	46,140	3,081,917
Additions	-	1,375	10,763	-	12,138
Disposals	<u>-</u>	<u>-</u>	<u>(17,640)</u>	<u>(39,280)</u>	<u>(56,920)</u>
At 31 July 2025	<u>2,250,448</u>	<u>78,360</u>	<u>701,467</u>	<u>6,860</u>	<u>3,037,135</u>
DEPRECIATION					
At 1 August 2024	733,540	70,461	542,924	42,153	1,389,078
Charge for year	107,315	4,902	26,317	1,630	140,164
Eliminated on disposal	<u>-</u>	<u>-</u>	<u>(16,228)</u>	<u>(39,280)</u>	<u>(55,508)</u>
At 31 July 2025	<u>840,855</u>	<u>75,363</u>	<u>553,013</u>	<u>4,503</u>	<u>1,473,734</u>
NET BOOK VALUE					
At 31 July 2025	<u>1,409,593</u>	<u>2,997</u>	<u>148,454</u>	<u>2,357</u>	<u>1,563,401</u>
At 31 July 2024	<u>1,516,908</u>	<u>6,524</u>	<u>165,420</u>	<u>3,987</u>	<u>1,692,839</u>

WHIRLOW HALL FARM TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 JULY 2025

16. FIXED ASSET INVESTMENTS Company

	Shares in group undertakings
MARKET VALUE	
At 1 August 2024	<u>2</u>
At 31 July 2025	<u>2</u>
NET BOOK VALUE	
At 31 July 2025	<u>2</u>
At 31 July 2024	<u>2</u>

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

Whirlow Hall Farm Limited

Registered office: Whirlow Hall Farm, Whirlow Lane, Sheffield, S11 9QF

Nature of business: retail sales

Class of share:	% holding	2025	2024
Ordinary	100	£ 58,887	£ 44,171
Aggregate capital and reserves		<u>48,633</u>	<u>33,917</u>
Profit/(loss) for the year			

WHIRLOW HALL FARM TRUST LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2025****17. STOCKS
Group**

	2025	2024
	£	£
Work-in-progress	33,858	7,060
Finished goods	<u>63,021</u>	<u>82,597</u>
	<u>96,879</u>	<u>89,657</u>

**STOCKS
Company**

	2025	2024
	£	£
Work-in-progress	33,858	7,060
Finished goods	<u>6,105</u>	<u>28,281</u>
	<u>39,963</u>	<u>35,341</u>

**18. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR
Group**

	2025	2024
	£	£
Trade debtors	38,196	15,788
Other debtors	-	2,264
Prepayments and accrued income	5,000	-
Prepayments	27,769	20,929
	<u>70,965</u>	<u>38,981</u>

**DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR
Company**

	2025	2024
	£	£
Trade debtors	19,202	13,503
Amounts owed by group undertakings	122,728	100,843
Other debtors	-	2,264
Prepayments and accrued income	5,000	-
Prepayments	<u>25,242</u>	<u>18,806</u>
	<u>172,172</u>	<u>135,416</u>

WHIRLOW HALL FARM TRUST LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2025**

19. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	50,552	44,781
Social security and other taxes	24,132	14,085
Pension creditor	3,238	2,401
Credit card	1,173	802
Other creditors	1,002	1,056
Accruals and deferred income	21,907	26,840
Accrued expenses	<u>39,493</u>	<u>36,058</u>
	<u>141,497</u>	<u>126,023</u>

**CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR
Company**

	2025	2024
	£	£
Trade creditors	11,351	14,078
Social security and other taxes	18,713	10,622
Pension creditor	2,348	1,898
Credit card	1,175	802
Accruals and deferred income	4,884	6,365
Accrued expenses	<u>14,640</u>	<u>9,617</u>
	<u>53,111</u>	<u>43,382</u>

20. MOVEMENT IN FUNDS

	At 1/8/24	Net movement in funds	Transfers between funds	At 31/7/25
	£	£	£	£
Unrestricted funds				
General fund	891,900	(35,074)	(339,247)	517,579
Designated	<u>1,238,590</u>	<u>-</u>	<u>339,247</u>	<u>1,577,837</u>
	2,130,490	(35,074)	-	2,095,416
Restricted funds				
Restricted	42,721	(19,056)	-	23,665
	<u>2,173,211</u>	<u>(54,130)</u>	<u>-</u>	<u>2,119,081</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	1,589,489	(1,624,563)	-	(35,074)
Designated	-	-	-	-
Restricted funds				
Restricted	130,001	(149,057)	-	(19,056)
	<u>1,719,490</u>	<u>(1,773,620)</u>	<u>-</u>	<u>(54,130)</u>

WHIRLOW HALL FARM TRUST LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2025**

20. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/8/23 £	Net movement in funds £	Transfers between funds £	At 31/7/24 £
Unrestricted funds				
General fund	435,661	(87,167)	77,024	425,518
Designated	<u>1,751,240</u>	<u>(46,268)</u>	<u>-</u>	<u>1,704,972</u>
	2,186,901	(133,435)	77,024	2,130,490
Restricted funds				
Restricted	49,868	69,877	(77,024)	42,721
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u><u>2,236,769</u></u>	<u><u>(63,558)</u></u>	<u><u>-</u></u>	<u><u>2,173,211</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,376,723	(1,463,891)	(87,168)
Designated	<u>-</u>	<u>(46,267)</u>	<u>(46,267)</u>
	1,376,723	(1,510,158)	(133,435)
Restricted funds			
Restricted	164,721	(94,844)	69,877
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u><u>1,541,444</u></u>	<u><u>(1,605,002)</u></u>	<u><u>(63,558)</u></u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/8/23 £	Net movement in funds £	Transfers between funds £	At 31/7/25 £
Unrestricted funds				
General fund	435,661	(122,241)	(262,223)	51,197
Designated	<u>1,751,240</u>	<u>(46,268)</u>	<u>339,247</u>	<u>2,044,219</u>
	2,186,901	(168,509)	77,024	2,095,416
Restricted funds				
Restricted	49,868	50,821	(77,024)	23,665
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u><u>2,236,769</u></u>	<u><u>(117,688)</u></u>	<u><u>-</u></u>	<u><u>2,119,081</u></u>

WHIRLOW HALL FARM TRUST LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2025**

20. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	2,966,213	(3,088,455)	-	(122,242)
Designated	-	(46,267)	-	(46,267)
	<u>2,966,213</u>	<u>(3,134,722)</u>	<u>-</u>	<u>(168,509)</u>
Restricted funds				
Restricted	294,722	(243,901)	-	50,821
	<u>294,722</u>	<u>(243,901)</u>	<u>-</u>	<u>50,821</u>
TOTAL FUNDS	<u><u>3,260,935</u></u>	<u><u>(3,378,623)</u></u>	<u><u>-</u></u>	<u><u>(117,688)</u></u>

In accordance with their wishes, we have a policy of withholding the names of personal donors; their incredible generosity remains anonymous for the purposes of these accounts. But we are grateful to every single one of them for their support; the progress we have been able to make at the Trust this year, including developing its facilities, would not have been possible without them.

We have also received a significant number of donations from organisations. Again, we are incredibly grateful that, at such a challenging time for businesses and community groups, they have supported the Trust in its goals. In addition to those that have specifically asked to remain anonymous, we have received donations (£1,000 or more) from the following:

GRI Group Ltd (£15,000), B. Braun (£10,500), Chris Rea (£10,000), Sharegift (£10,000), Gripple (£2,250), Stuart Green (£1,000), Sheffield District Association for Disabled (£1,000), Pyronix (£1,000), Facey Family Foundation (£1,000), Arborist Tree Care (£6,206), Sister (£3,796), Henry Boot (£3,500), Abbeydale Rotary Club (£3,700), Sheffield Students Union (£1,776).

Finally, we have received grants from a wide range of Trusts and Foundations, many of them long-standing supporters of the Trust. We are so grateful that they continue to provide vital funds for general running costs, and for specific purposes. In addition to organisations who have specifically asked to remain anonymous, we have received grants from the following:

Unrestricted Grants:

Nineveh Charitable Trust (£5,000), David Solomon Trust (£1,000), The Schreier Foundation (£3,000), The Combined Cutlers Company Charitable Trust (£1,000), CMS Social Impact Fund (£500), Swire Charitable Trust (£25,000), Sheffield Grammar School Exhibition Foundation (£3,000), BNI Foundation (£1,000), The Openwork Foundation (£5,000), Sheffield Bluecoat and Mount Pleasant Foundation (£1,000), Yorkshire Agricultural Society (£2,000), Co-op Community Fund (£500), St James's Place Foundation (£30,000), Beatrice Laing Charitable Trust (£5,000), William Dean Education and Countryside Trust (£1,000), Sheffield Grammar School Exhibition Foundation (£3,000), Swann Morton (£1,000), Nationwide Colleague Grants (£10,000), J G Graves Charitable Trust (£2,000).

WHIRLOW HALL FARM TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 JULY 2025

20. MOVEMENT IN FUNDS - continued

TRANSFERS BETWEEN FUNDS

A transfer has been made from restricted funds to unrestricted (designated) funds for the net book value of fixed assets where the conditions of funding have been fulfilled.

A transfer has been made from unrestricted funds to unrestricted (designated) funds for depreciation charged on assets held under the designated funds.

21. RELATED PARTY DISCLOSURES

The charitable company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

Trustees

During the year, trustees made donations to the charity totalling £22,200 (2024 £53,200).

WHIRLOW HALL FARM TRUST LIMITED

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Individuals	45,890	65,397
Charitable foundations	123,275	149,691
Legacies	-	1,000
Corporate donations	58,819	26,516
Gift Aid	<u>11,399</u>	<u>16,539</u>
	239,383	259,143
Other trading activities		
Farm operations	69,821	30,593
Shop & cafe operations	<u>992,248</u>	<u>819,549</u>
	1,062,069	850,142
Investment income		
Interest receivable	5,787	6,274
Charitable activities		
Education	394,911	353,937
Fundraising and events	<u>17,340</u>	<u>71,948</u>
	<u>412,251</u>	<u>425,885</u>
Total incoming resources	1,719,490	1,541,444
EXPENDITURE		
Raising donations and legacies		
Wages	50,660	71,231
Social security	4,004	6,578
Pensions	1,378	1,538
Event costs	8,451	20,297
Premise costs	<u>759</u>	<u>886</u>
	65,252	100,530
Other trading activities		
Direct shop & cafe costs	451,315	372,705
Direct farm costs	47,980	8,427
Wages	387,080	326,356
Social security	30,041	22,090
Pensions	5,540	4,158
Other costs (shop & café)	39,459	34,520
Amortisation of intangible fixed assets	-	1,071
Depreciation of tangible fixed assets	5,798	6,909
Loss on sale of tangible fixed assets	<u>-</u>	<u>50</u>
	967,213	776,286

WHIRLOW HALL FARM TRUST LIMITED**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2025**

	2025	2024
Charitable activities		
Wages	268,352	247,747
Social security	14,787	19,254
Pensions	5,747	4,864
Other costs	22,611	22,302
Educational costs	5,615	9,979
Educational costs (other)	2,523	39,861
Depreciation of tangible fixed assets	122,302	129,930
Loss on sale of tangible fixed assets	<u>-</u>	<u>-</u>
	441,937	473,937
Support costs		
Management		
Wages	82,355	74,269
Social security	5,488	7,084
Pensions	1,894	1,754
Other costs	81,312	91,025
Repairs and maintenance	58,265	16,690
Depreciation of tangible and heritage assets	17,861	18,806
Loss on sale of tangible fixed assets	<u>1,411</u>	<u>-</u>
	248,586	209,628
Finance		
Bank charges	1,401	1,196
Credit charges	<u>15,228</u>	<u>15,411</u>
	16,629	16,607
Governance costs		
Auditors' remuneration	10,525	10,100
Auditors' remuneration for non audit work	<u>23,478</u>	<u>17,914</u>
	<u>34,003</u>	<u>28,014</u>
Total resources expended	<u>1,773,620</u>	<u>1,605,002</u>
Net income	<u>(54,130)</u>	<u>(63,558)</u>