

APPENDIX 1

OSCr

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	14	11	2022	To	13	11	2023

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

Farmers For Stock-Free Farming

Stockfree Farming

SCO52128

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1		Chair		
2			From 17/05/23	
3			From 26/05/23	
4			From 18/08/23	
5			From 10/05/23	
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year
	Until 05/17/2023
	Until 05/17/2023

Structure, governance and management

Type of governing document

Trust Deed

Trustee recruitment and appointment

Informal recruitment process based upon a strong interest in the charitable purposes of Farmers For Stock-Free Farming.

Objectives and activities

Charitable purposes

As stated in our Trust deed, our charitable purposes are:

- (a) Saving the lives of animals and improving their wellbeing by advocating for a just transition to stock-free, organic farming and other regenerative land use,
- (b) Protecting and improving the environment by advocating for a just transition to stock-free, organic farming and other regenerative land use,
- (c) Advancing public health by promoting the adoption of a whole foods plant-based diet for consumers and a stock-free, veganic food system.

Summary of the main activities in relation to these objects

We provide a free, comprehensive, transition planning service for farmers and crofters who express an interest in moving out of livestock farming into alternative forms of land management including sustainable food production and nature-based solutions for climate adaptation. We assist farmers in finding life-long sanctuary placement for their remaining animals as they transition out of livestock farming. As a key stakeholder in the agriculture sector in Scotland, we participate in Scottish Government consultations aimed at increasing fiscal support for stockfree organic farming, regenerative land use, and sustainable food production.

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

- Over the financial period, eleven farms were assisted by our stockfree advisory team in the pursuit of stockfree land management. Six of these are completely livestock-free, a further one will have shifted out of farming animals entirely by January 2025. The others are in the various stages of planning, decision making, and implementation.
- We continued to strengthen our stockfree advisory team by adding individuals with the skills and experience necessary to cover all aspects of stockfree organic food production and land use.
- We hosted a series of nine webinars on nature, climate, and soil friendly food production and land use inviting farmers and crofters who had asked for more information on alternatives to livestock farming during a survey we had conducted earlier in the year.
- After engaging at various levels with the Scottish Government we were acknowledged as a key stakeholder in the agriculture sector. As such, we have been called upon to present evidence at the Rural Affairs and Islands Committee; to give feedback on various pieces of proposed legislation; and to consult on the draft Agriculture and Rural Communities Bill. Many of the measures we advocated for that support stockfree sustainable and regenerative food production and land use are now included in the draft framework of the Bill.
- We found lifelong sanctuary space for farmed animals exiting the food system.

Financial review

Brief statement of the charity's policy on reserves

We aim to maintain a general reserve of 2-3 months of operating expenses due to our dependence on variable grant funding and the lack of certainty surrounding annual grant applications. The trustees will review the reserve policy and level annually.

Details of any deficit

Not applicable.

Donated facilities and services (if any)

All trustees donate their services, as do three of the nine members of our stockfree advisory team.


APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)		
Position (e.g. Chair)	Trustee	CHAIR
Date	14.06.2024	14/06/2024

Enter charity name below

Enter SC No. below

Farmers For Stock-Free Farming

SCO52128



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	14	11	2022		13	11	2023

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	1,020				1,020	
Legacies					-	
Grants	81,692	58,777			140,469	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	82,712	58,777	-	-	141,489	-
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	82,712	58,777	-	-	141,489	-
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities		46,321			46,321	
Grants and donations		69,613			69,613	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts		100			100	
Legal costs		630			630	
Other					-	
					-	
A3 Sub total	-	116,664	-	-	116,664	-
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	-	116,664	-	-	116,664	-
Net receipts / (payments)	82,712	(57,887)	-	-	24,825	-
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	82,712	(57,887)	-	-	24,825	-

Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	4,509				4,509	
	Surplus / (deficit) shown on receipts and payments account	24,825				24,825	
						-	
						-	
	Cash and bank balances at end of year	29,334	-	-	-	29,334	-
	(Agree balances with receipts and payments account(s))	57,887	57,887	-	-	-	-

Categories	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
B2 Investments				
	Total		-	-

Categories	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
B3 Other assets					
	Total		-	-	-

Categories	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
B4 Liabilities				
	Total		-	-

Categories	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
B5 Contingent liabilities				
	Total		-	-

Signed by one or two trustees on behalf of all the trustees

Signature

Print Name

Date of approval

14.08.2024

14/08/24

Farmers For Stock-Free Farming

SCO52128

Section C Notes to the Accounts

C1 Nature and purpose of funds
(may be stated on analysis of funds worksheets)

Unrestricted funds received were applied to payments relating directly to charitable activities; for example, the director and assistant director's remuneration. The restricted fund (£58,777) was a grant we received from the Karuna Foundation specifically to compensate Laurence Candy (£40,000) for income lost from sending his remaining 38 cows to a sanctuary rather than to slaughter, and £20,000 as a pass-through donation to Hillside Animal Sanctuary for providing a home to the cows for the rest of their natural lives. The reason the amount is £58,777 and not £60,000 is due to bank transfer fees and exchange rate fluctuations as the Karuna Foundation is based in the USA. We made up the difference (£1,223) from our unrestricted funds.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Farm transition to stockfree cereal production	Laurence Candy	1	40,000
Lifelong sanctuary provision for 38 cows	Hillside Animal Sanctuary	1	20,000
Farm transition to stockfree horticulture + sanctuary	Mark Wakeling/Amber	2	9,200
Seed purchase for farm transition to heritage grains	Finlay Hall	1	43
Veganic summit	Veganic Summit	1	370
Total			69,613

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)

C3b Trustee remuneration - details

Authority under which paid	£
	13,125
	3,520

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)

x

C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

██████████ had been in part-time, self-employed, contract positions with Farmers For Stock-Free Farming (FFSFF) for over 2 years as Director and Assistant Director respectively before FFSFF became a charity. ██████████ is the founder of FFSFF which, prior to pursuing charity status, was a grass-roots, grant-funded, not-for-profit organisation. On becoming a charity they, along with ██████████ became the three trustees required by the governing document, whilst ██████████ maintained their self-employed contract positions. Subsequently, a solicitor hired to ensure that FFSFF was in alignment with OSCR requirements stated that, even though ██████████ were not employees of FFSFF, nor were they paid for their trustee duties, it was a "gray area" and would be preferable if new trustees were recruited and, at such a point in time, ██████████ resign as trustees. Thus, on May 17th, 2023, when two new trustees were added, ██████████ resigned as trustees.

Farmers For Stock-Free Farming

SCO52128

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	reference	-	-	-	reference	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
Total	-	-			-	-
	reference	reference			reference	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	reference error	-	-	reference error	-

SCO52128

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
					cross ref error	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
					cross ref error	
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	-	-	-	-	-	-
					-	
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-
					cross ref error	

Nature and purpose of funds

6 Breakdown of restricted funds

Restricted fund 4
- enter name of
fund below

Total restricted funds last period

Receipts

Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	

cross ref error

Receipts from asset & investment sales

Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	

Total receipts

cross ref error

Payments

Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	-	-	-	-	-	

cross ref error

Payments relating to asset and investment movements

Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	

Total payments

cross ref error

Net receipts / (payments)**Transfers to / (from) funds**

Surplus / (deficit) for year

cross ref error

Nature and purpose of funds



		Independent examiner's report on the accounts <small>v2</small>							
Report to the trustees/members of	Charity name	Farmers For Stock-Free Farming							
Registered charity number		SCO52128							
On the accounts of the charity for the period	Period start date	Day	Month	Year		to	Day	Month	Year
		14	11	2022			13	11	2023
Set out on pages		(remember to include the page numbers of additional sheets)							
Respective responsibilities of trustees and examiner	The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.								
Basis of independent examiner's statement	My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.								
Independent examiner's statement	In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]								
	1. which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> • to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and • to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or								
	2. to which, in my opinion, attention should be drawn in order to enable a proper								
Signed Name	<div style="background-color: black; width: 100%; height: 150px;"></div>								
Relevant professional qualification(s) or body (if any)									
Address									

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.