

**ORGANIC FARMERS AND GROWERS C.I.C.**

**Company Registration Number:  
01202852 (England and Wales)**

**Unaudited statutory accounts for the year ended 30 June 2022**

**Period of accounts**

**Start date: 1 July 2021**

**End date: 30 June 2022**

# **ORGANIC FARMERS AND GROWERS C.I.C.**

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**for the Period Ended 30 June 2022**

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# ORGANIC FARMERS AND GROWERS C.I.C.

## Balance sheet

As at 30 June 2022

	<i>Notes</i>	<i>2022</i>	<i>2021</i>
		£	£
<b>Fixed assets</b>			
Intangible assets:	3	1,552	1,724
Tangible assets:	4	35,178	40,890
Investments:	5	1,141,115	1,141,115
<b>Total fixed assets:</b>		<u>1,177,845</u>	<u>1,183,729</u>
<b>Current assets</b>			
Debtors:	6	402,703	373,337
Cash at bank and in hand:		683,557	717,962
<b>Total current assets:</b>		<u>1,086,260</u>	<u>1,091,299</u>
Creditors: amounts falling due within one year:	7	( 821,793 )	( 887,913 )
<b>Net current assets (liabilities):</b>		<u>264,467</u>	<u>203,386</u>
<b>Total assets less current liabilities:</b>		<u>1,442,312</u>	<u>1,387,115</u>
<b>Total net assets (liabilities):</b>		<u>1,442,312</u>	<u>1,387,115</u>
<b>Capital and reserves</b>			
Called up share capital:		3,027	3,027
Other reserves:		1,097	1,097
Profit and loss account:		1,438,188	1,382,991
<b>Total Shareholders' funds:</b>		<u>1,442,312</u>	<u>1,387,115</u>

The notes form part of these financial statements

# **ORGANIC FARMERS AND GROWERS C.I.C.**

## **Balance sheet statements**

For the year ending 30 June 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The directors have chosen not to file a copy of the company's profit and loss account.

**This report was approved by the board of directors on 16 March 2023  
and signed on behalf of the board by:**

Name: R J Thompson  
Status: Director

The notes form part of these financial statements

# **ORGANIC FARMERS AND GROWERS C.I.C.**

## **Notes to the Financial Statements**

**for the Period Ended 30 June 2022**

### **1. Accounting policies**

#### **Basis of measurement and preparation**

These financial statements have been prepared in accordance with the provisions of Section 1A (Small Entities) of Financial Reporting Standard 102

#### **Turnover policy**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sale taxes. Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied: the amount of revenue can be measured reliably; it is probable that the Company will receive the consideration due under the contract; the stage of completion of the contract at the end of the reporting period can be measured reliably; and the costs incurred and the costs to complete the contract can be measured reliably.

#### **Tangible fixed assets depreciation policy**

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, on a reducing balance basis. Depreciation is provided on the following basis: Motor vehicles - 25%; Fixtures and fittings - 25%; Office equipment - 25%. The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

#### **Intangible fixed assets amortisation policy**

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. All intangible assets are considered to have a finite useful life. If a reliable estimate of the useful life cannot be made, the useful life shall not exceed ten years. The estimated useful lives range as follows: Trademarks - 10 years.

#### **Valuation information and policy**

Investments in unlisted Company shares, whose market value can be reliably determined, are remeasured to market value at each balance sheet date. Gains and losses on remeasurement are recognised in the Profit and loss account for the period. Where market value cannot be reliably determined, such investments are stated at historic cost less impairment.

# ORGANIC FARMERS AND GROWERS C.I.C.

## Notes to the Financial Statements

for the Period Ended 30 June 2022

### 2. Employees

	2022	2021
Average number of employees during the period	27	25

# ORGANIC FARMERS AND GROWERS C.I.C.

## Notes to the Financial Statements

for the Period Ended 30 June 2022

### 3. Intangible assets

	Goodwill	Other	Total
Cost	£	£	£
At 1 July 2021		7,626	7,626
Additions			
Disposals			
Revaluations			
Transfers			
At 30 June 2022		7,626	7,626
<b>Amortisation</b>			
At 1 July 2021		5,902	5,902
Charge for year		172	172
On disposals			
Other adjustments			
At 30 June 2022		6,074	6,074
<b>Net book value</b>			
At 30 June 2022		1,552	1,552
At 30 June 2021		1,724	1,724

# ORGANIC FARMERS AND GROWERS C.I.C.

## Notes to the Financial Statements

for the Period Ended 30 June 2022

### 4. Tangible assets

	Land & buildings	Plant & machinery	Fixtures & fittings	Office equipment	Motor vehicles	Total
Cost	£	£	£	£	£	£
At 1 July 2021			15,651	47,114	61,902	124,667
Additions				8,560		8,560
Disposals				( 3,400 )		( 3,400 )
Revaluations						
Transfers						
At 30 June 2022			15,651	52,274	61,902	129,827
<b>Depreciation</b>						
At 1 July 2021			15,164	41,528	27,085	83,777
Charge for year			121	2,046	8,705	10,872
On disposals						
Other adjustments						
At 30 June 2022			15,285	43,574	35,790	94,649
<b>Net book value</b>						
At 30 June 2022			366	8,700	26,112	35,178
At 30 June 2021			487	5,586	34,817	40,890



# **ORGANIC FARMERS AND GROWERS C.I.C.**

## **Notes to the Financial Statements**

**for the Period Ended 30 June 2022**

### **5. Fixed assets investments note**

Investments in subsidiary companies £8 brought forward and carried forward.

# ORGANIC FARMERS AND GROWERS C.I.C.

## Notes to the Financial Statements

for the Period Ended 30 June 2022

### 6. Debtors

	<i>2022</i>	<i>2021</i>
	£	£
Trade debtors	<b>382,040</b>	317,895
Prepayments and accrued income	<b>3,721</b>	14,493
Other debtors	<b>16,942</b>	40,949
Total	<b><u>402,703</u></b>	<u>373,337</u>

# ORGANIC FARMERS AND GROWERS C.I.C.

## Notes to the Financial Statements

for the Period Ended 30 June 2022

### 7. Creditors: amounts falling due within one year note

	<i>2022</i>	<i>2021</i>
	£	£
Trade creditors	97,352	185,278
Taxation and social security	82,997	69,870
Accruals and deferred income	637,339	628,175
Other creditors	4,105	4,590
Total	<u>821,793</u>	<u>887,913</u>

# COMMUNITY INTEREST ANNUAL REPORT

## ORGANIC FARMERS AND GROWERS C.I.C.

Company Number: 01202852 (England and Wales)

Year Ending: 30 June 2022

### Company activities and impact

The Company is an organic certification company certifying over 50% of the UK land area and around a third of all the UK organic sector. The Company also certifies operators running anaerobic digesters and compost businesses. The Company is now accredited to certify the Forestry Commission's Woodland Carbon Code and the IUCN Peatland Code that is seeking to stabilise the erosion of upland peat bogs and begin to reverse this. The Company has helped develop the certification and now certifies members of the Pasture-Fed livestock Association (PFLA). In the past year the Company's activities have benefitted the Community in the following ways: 1. The Company continues to sponsor a Harper Adams University post graduate scholarship to undertake a one-year MSc in Agroecology. 2. The company organises the annual National Organic Combinable Crops event. The largest on-farm organic conference that brings together organic and non-organic farmers, traders, millers, bakers and retailers in an on farm setting to support the development of the organic sector in the UK. 3. The Company has been instrumental in preparing various policy papers looking at the benefits of organic food especially in terms of the new Defra ELM policy and the ATP by framing the provision of public goods and the value of organic farming both in terms of the public goods and the trade opportunities both domestically and internationally. 4. The Company has worked in collaboration with other organic sector bodies in the compilation of the on-going Defra test and trials project looking at the specific value of organic farming in delivering public goods. 5. The Company remains actively involved in the SUSTAIN alliance that advocates food and agriculture policies and practises that enhance the health and welfare of people and animals, improves the working and living environment, promotes equity and enriches society and culture. 6. The Company funds one of the two Chairs of the English Organic Forum which through its advocacy has been working closely with Defra in shaping support for organic farmers and a new policy initiative with Defra to shape future Government policy on organic. 7. The Company is an active member of the Organic Trade Board (OTB), a not-for-profit organisation that undertakes generic promotion of organic food and farming. The Company's CEO is a Director of the OTB. 8. The Company remains actively involved in the International Federation of Organic Agricultural Movements (IFOAM EU). This organisation promotes and support organic production methods across the Globe. The Company's CEO has been elected as the UK Representative on the IFOAM EU Council for the next three years. 9. The Company is actively working with the Organic Research Centre (ORC) looking at sustainability metrics and collaborative research. The Company's CEO is a Trustee of the ORC. 10. The Company is actively working with the Pasture-Fed Livestock Association looking at sustainability metrics and collaborative research. The Company's CEO is a Director of the PFLA. 11. The Company is actively involved in the delivery of organic farmer specific courses with BASIS. All organic crop and livestock production in the UK can only be carried out by farmers certified by an authorised organic control body. Meeting the requirements for organic certification can be relatively complex, and an understanding of the rules and regulation surrounding organic production is essential. All farmers looking to implement an organic farming system must go through a conversion process, and effectively plan changes to farm management practices for this process to be successful. The course aims to provide the necessary insight to allow this.

### Consultation with stakeholders

The Company continually seeks to improve dialogue with stakeholders. There is a recognised lack of advice and support for organic operators and the Company continues to work in partnership with Abacus Agriculture to provide a portal for interested parties seeking an insight into organic production methods and conversion support.

### Directors' remuneration

Details as per statutory accounts.

### Transfer of assets

No transfer of assets other than for full consideration

This report was approved by the board of directors on  
**16 March 2023**

And signed on behalf of the board by:

**Name: R J Thompson**

**Status: Director**

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.