Embrace FARM

Farm Accident Support Network

ANNUAL REPORT 2017

Embrace FARM
Farm Accident Support Network

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ABOUT EMBRACE FARM

Embrace FARM was co-founded in 2013 by Brian and Norma Rohan of Mountrath, Abbeyleix, County Laois, after the tragic death of Brian's father, Liam, in a farming accident on their dairy farm. They found in the months after the accident there wasn't any support outside of their own friends, family and neighbours they could share their experiences with. It was from this Embrace FARM was established.

After many conversations with people in the Agri-Community, Brian & Norma selected a board of directors to serve in the direction and governance of the organization. In 2017, having set up as a not-for-profit organization, Embrace FARM received its charitable status giving it a clear position on the direction of the organization. The board of directors who give their time and expertise freely to Embrace FARM compiled a Strategic Plan from 2017-2021 on the future direction of the charity. Some of the features of this will be highlighted throughout our first Annual Report.

VISION

At Embrace FARM, our vision is a caring and supportive Agri-Community for all affected by Farming Accidents.

MISSION

Our mission is to create a support network for those affected by Farming Accidents.

VALUES

Our Vision and Mission are achieved through the following Values:

- **EMPATHY** – Embrace FARM is a supportive point of contact for those affected by farm accidents regardless of when this has occurred.
- **PERSONAL EXPERIENCE & MUTUAL SUPPORT** – Embrace FARM aim to build and grow a support network that operates in a non-judgemental, caring and open way for those who need it.
- **TRANSPARENCY** – Embrace FARM will be compliant and regulated by its charitable status and to all its stakeholders with integrity and accountability.
- **GUIDING & LISTENING** – Embrace FARM is here as a network for people to 'reach out' to with confidentiality and understanding of its stakeholders and their details.
- **RESPECT** – Embrace FARM as a charitable organisation (Board & Staff) has respect for one another, the people it's here to support past and present. Embrace FARM also holds respect for all organisations it partners with to support those affected by farm accidents

CHAIRPERSON'S FOREWORD

"To be forgotten is to die twice" is a quote I heard President Michael D. Higgins use during his speech to the Queen at Windsor Castle in 2014 about the lives lost and injured during the troubles in Northern Ireland.

This was the exact reason of why Embrace FARM was set up so that our loved ones who lost their lives or were seriously injured in a farm accident throughout Ireland would never be forgotten.

The 29th of June 2014 was our first remembrance service and as we got media coverage asking people to contact us with the names of their loved ones they started telling us their stories of devastation and hardship of what's left behind following a death from a farm accident. We never realised the trail of destruction a farm accident can leave until we got phone call after phone call and an inbox full of emails from mainly widows telling us, complete strangers to them their full life story.

When the dust settled on a very successful service Norma and I felt we had to do something to try and help these families in some small way. We had got some great offers of help from very influential people in Senior positions within the Agri Industry when we were organising the service, so we took them up on their offer and asked a few more friends of mine from the Agri Industry for help and advice.

Together with these people and a few families who lost loved ones or were injured in farm accidents we were able to set up our very first Board of Directors. Through their invaluable knowledge and experience we got registered as a charity. Without these people willingly giving their time on a voluntary basis we as an organisation could not continue to function or achieve what we want to achieve. Our ultimate goal would be zero fatalities on Irish farms.

Our main aim is to connect families in similar situations together so that they can help and advice each other in the aftermath of an accident. We are able to do this by bringing them away on family or spouse weekends that we organise, and we also offer bereavement counselling at these weekends.

All of these weekends cost money and we could not run them without the generosity of so many families, Macra na Feirme clubs and Agri Industries that support us through on-going fundraisers. The other thing that keeps us going is the fact that we have met the best of families who have turned into great friends from all over the country. Unfortunately, the fatalities keep happening on Irish farms, so we will have more families to meet and try to help in the future.

I wish to thank our provincial ambassadors, John Hayes, Rory Best and Sean O'Brien for their continued support to Embrace FARM and all of the volunteers of Embrace Farm.

I would like to take this opportunity to thank each and every one of the Directors for their continued support and guidance from the start. To Bríd Carroll our resident counsellor for all her work with the families.

Huge thanks to Catherine since joining the organisation in February 2018 for all her hard work and dedication to the cause.

And finally, thanks to Norma for her patience in helping bring Embrace Farm into reality with me.

Brian Rohan, Chairperson.

WORDS FROM THE DIRECTORS

DIRECTORS

Brian Rohan

Padraig Higgins

Angela Hogan

Peter Gohery

Joe Thompson

Peter Byrne

Gerard Keenan

Seamus Banim

Pat Griffin

Larry O'Loughlin (retired 2018)

Company Secretary	Norma Rohan
Company Number	20149956
Charity Number	CHY2137
Registered Office & Business Address	C/O Annegrove House, Mountrath, Abbeyleix, Co. Laois
Auditors	O'Neill Foley, Patrick's Court, Patrick Street, Co. Kilkenny
Bankers	AIB Bank, Portlaoise, Co. Laois
Legal Counsel	Aisling Meehan Agricultural Solicitors Rathlahine Farm, Newmarket-on-Fergus, Co. Clare www.agriculturalsolicitors.ie


EMBRACE FARM BOARD OF DIRECTORS 2017

"Working with Embrace FARM has brought home to me the true reality of a farm death and how the pain of such loss can last a lifetime. I truly admire how farm families try to carry on with life, cope with their loss and strive always to help others even in their loss. Embrace FARM gives me increased energy and focus to do everything possible to help make farming safer for all."

Pat Griffin

I attend all the board meetings and contribute as much as I can have based on my own personal experience of a farm accident. Ensuring that the mission and vision of Embrace FARM are attained is important to me."

Angela Hogan

"Being a farm accident survivor, it's sad to see we still have a high death rate on Irish farm. Its positive to have Embrace FARM there to support families."

Peter Gohery

Embrace FARM
Farm Accident Support Network

I was honoured to be asked to become a Board member of Embrace FARM because I had seen the passion, dedication and commitment which 'Brian and Norma had for setting up this support group. I wanted to add my support to what they were trying to do. A lot has been achieved over the last few years and I hope it has brought some comfort and support to those families who have experienced farm accidents."

Peter Byrne

"Farm accidents are causing huge suffering and sadness for families. I felt that I should help in some way when Brian and Norma set up Embrace FARM."

Gerard Keenan

Annual Remembrance Service

Embrace FARM's support network services initially stemmed from Brian & Norma's personal story. With the death of Brian's Father, Liam, Brian began a search of what was out there for grieving families. With a search coming up incomplete, Norma and himself decided to hold their own remembrance service. This was held in the church of the Most Holy Rosary in Abbeyleix in 2014. With over 600 people in attendance in the first year, the service has been held annually since then with more than over 300 people attending. In 2018, over 140 families were remembered at the service of having lost a loved one due to a farming accident. The most poignant part of this event to families is seeing the people who have lost someone very recently being closely comforted by others who are further along in the journey of grief. Annually, there is a theme for families to participate in the service, this year (2018) it was a tree of life, with all names read out placed on the tree in remembrance.

The theme for 2017 was everyone brought a handful of earth from their own farm, this was all placed together and taken outside at the end of the service to plant a tree using everyone's earth from the island of Ireland. The theme for 2016 was the stones of burden. Upon entering the church everyone was given a little stone, this represented the persons burden that they were carrying, during the ceremony they were invited to bring the stone, their burdens to altar, these were all collected and at the end of the service, everyone got to take home a stone, somebody else stone, somebody else's burden in the spirit of 'a problem shared is a problem halved.

Residential Weekends


Widowed Spouses resendential weekend 2018, Kilkenny Castle

1. Widowed Spouses Residential Weekend

Much of the support offered by the Embrace FARM Support Network is to grieving families who have lost a partner in a farming accident fatality. Beginning in 2017, a residential weekend was arranged for grieving widows to come and attend with a companion and share the space of their stories with others who have experienced something similar. To assist the widows, in resident is a qualified counsellor to be on hand with the group, there is focused workshops where people can share and a day trip for people to enjoy a lighter time together. In 2017, a group of over 20 women went to Kildare viewing the National Stud as an outing. For 2018, these numbers rose to 34 with the group in residence in Abbeyleix and travelling to Kilkenny castle for a day trip tour.

2. Residential Family Weekend

In it's third year, Embrace FARM organizes a residential family weekend for a small number of families with young children who have lost a parent or a child in the family unit. The weekend compromises of workshops tailored to adults and children around the areas of grief and loss to assist families on their journey with life after losing beloved member of their family. All workshops are in the care of a qualified counsellor to assist them with the process and answer any questions that may arise. The weekends are vital to families to share with others that are going through a similar experience. The location of the residential weekends rotates between provinces to enable people in very rural locations to participate with ease.

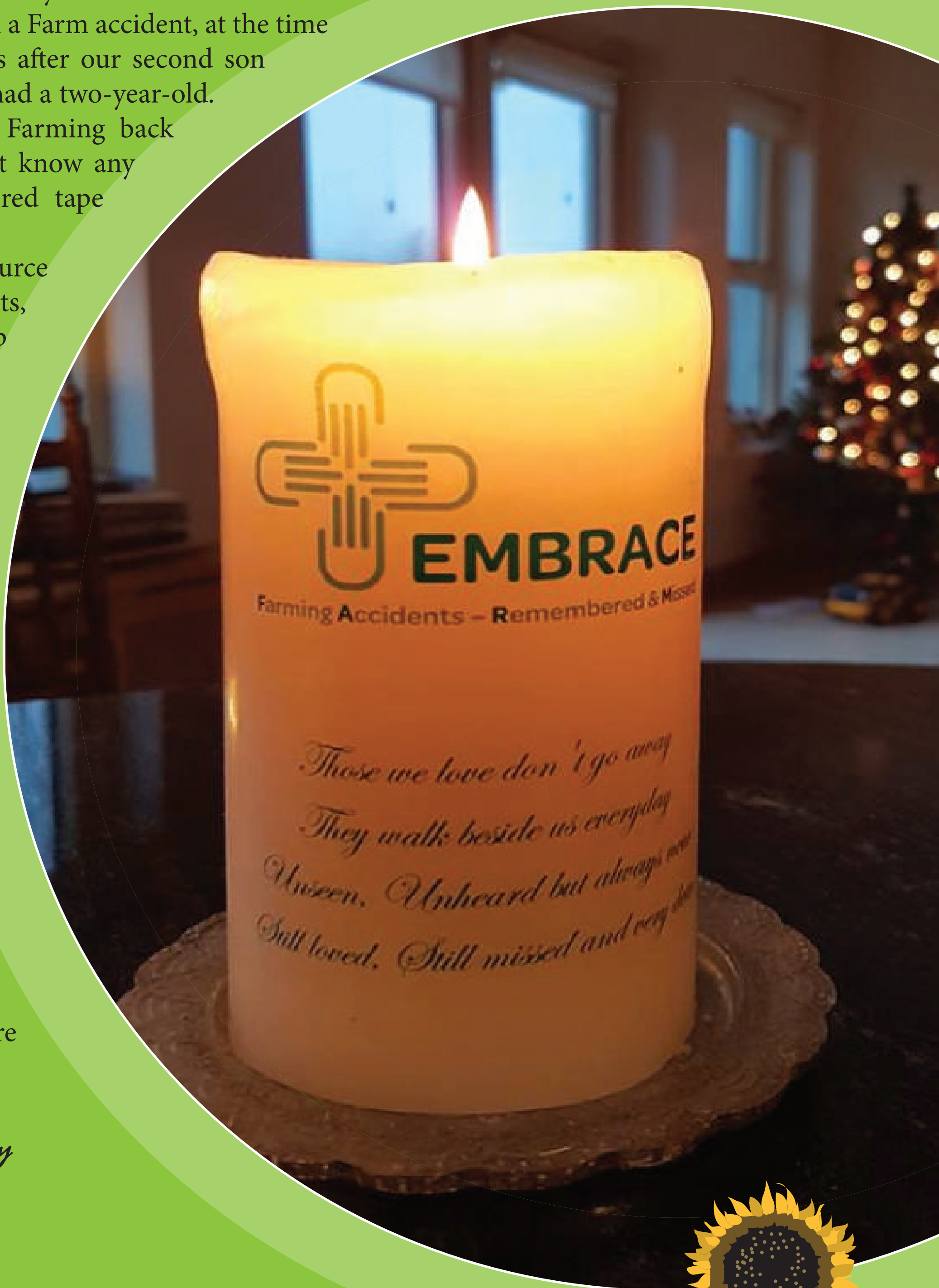
First Family Residential Weekend 2016

3. Residential Extended Family Weekend

What has shown up in the services Embrace FARM offers families who are dealing with grief is that there is a lack of supports in rural areas for older adult children. New for 2018, a residential weekend will be arranged for children over 18 years to attend and share how the impact of losing a sibling or parent has had on their lives growing up or if the death has occurred in their early adult lives. All residential weekends are facilitated by professional counsellors to assist participants with their grief

In 2014 my husband Kevin was killed tragically in a Farm accident, at the time it was 5 weeks after our second son was born. I also had a two-year-old. I was not from a Farming back ground and I did not know any of the procedures or red tape involved with Farm.

Embrace Farm has been a source of help to me in all aspects, from guiding me to get help with the legal side. Providing a direct line to the department of Agriculture for assistance on department issues. But more fundamentally the support that they provided on the Family weekend. My sons suddenly realised that he was not alone in losing his daddy, which helped lift the sadness that they carried. The Survivors weekend has been of great support to me. It has allowed me to develop a network of friends and support. The Mass of remembrance offers for a few hours a place where a community can gather together and say, "You are not forgotten"



Diane Banville-Kelly

Farm Accident Survivors Conference

2017 saw Embrace FARM host its first FARM Accident Survivors Conference held in the Midland's Park Hotel in Portlaoise on the 25th November last. Being very empathically organised by Embrace FARM Chairperson Brian Rohan, his wife Norma and board member Peter Gohery, the day was to touch on many people who had been affected by farm accidents. Opening with Survivors Stories, it shared the experiences of Kerrie Leonard, who at the age of 6 fell from the tractor her father was driving and was run over to be left paralysed from the waist down since the tragic day. Liam O'Keeffe, who sustained injuries which left him unable to farm for up to two years after the accident when he was attacked by a bull. Finally, William Sawyer from County Tyrone, spoke of a tragic day when he was 12 and his jacket got stuck on the PTO shaft just as he was getting ready to spread the last load of slurry for the day. This happened in 1990, and William shared what an impact this has had on his life with those in attendance at the conference.

Post an accident, the stress and trauma of an accident can have devastating effects on family and friends of the farm accident survivor. The middle section of the conference focused on the 'Family Panel' where family members whose lives had been turned upside down because of their loved ones' accident were shared. Firstly, there was Alison, whose husband Dominic suffered a brain injury in 2010 as a result where he was unable to recall the events of the accident itself. With three young children, from the moment the call was raised for the ambulance to when Dominic recovered took over three years. The stress and trauma the accident had on the family took its toll especially with such young children to raise.

Farming Accidents and Mental Health

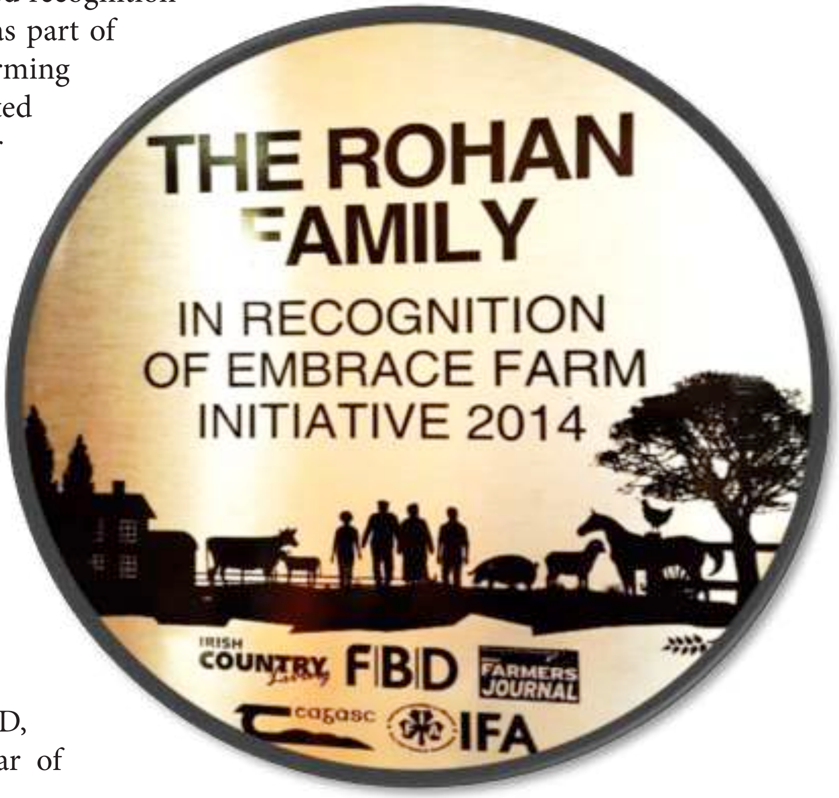
The next section of the conference was led from key note speaker Dr. Jennifer Hayes, who is an HSE Clinical Psychologist based in Cork. Dr. Hayes shared with us the impact Farming accidents have on our Mental Health. Speaking of the isolation and stress that can occur post a farm accident, Dr Hayes advised to reach out to family and friends for support. The presence of a Mental Health professional closely linked for conference attendees the many impacts a Farming accident has on a person and their loved ones.

Finally, the conference closed with the more practical arrangements a Farming accident can present. Aisling Meehan (Agri Solicitor and Legal Counsel to Embrace FARM), Paul Cuddy (FBD Insurances Manager from Laois) and John Cuddihy (Machinery Adaptions) formed the final panel of the day. Exploring the legal impacts of a Farming accidents, the insurance implications (where applicable) and if required the adaption of machinery and processes around the farm for a farm accident survivor were all areas covered by the panel to attendees on the day. It was both educational and informative for people, and in many ways highlighted the awareness of what it is to be prepared for all eventualities even if an accident has affected your own life personally, yet the risk is always present.

The day closed with a very poignant few words from Embrace FARM's Chairperson, Brian Rohan. Brian acknowledged all those who participated, attended and organised Embrace FARM's First Farm Accident Survivors Conference. What stood out very strongly from this event for everyone involved was the peer support and very open understanding of a farm accident survivors situation.

Community Engagement Recognition

In 2014, The Rohan Family received recognition for the 'Embrace Farm Initiative' as part of the FBD UN Year of Family Farming Awards. This United Nations allocated this year as the International Year of Family Farming 'to raise the profile of family and smallholder farming by focusing world attention on its significant role in alleviating hunger and poverty, providing food security and nutrition, improving livelihoods, managing rural resources, protecting the environment and achieving sustainable development in particular rural areas'. This award was given in recognition by Irish Farmers Journal, Irish Country Living, FBD, IFA and Teagasc for the UN Year of Family Farming.



2017 saw Embrace FARM receive recognition from Laois Public Participation Network as an organization in service to the community for its social inclusion efforts. Embrace FARM supports families that have been affected by farming accidents. Some of these families are on peripheral parts of the country where if there has been a fatal loss in a farming accident as a network they reach out to help those who are grieving through shared experiences and events annually.

Before we found Embrace FARM we felt there was no-one else that understood the loss of a child in such tragic circumstances. Through Embrace FARM we have met wonderful people who truly understand our loss and talk openly about losing our little boy

Declan Donohue

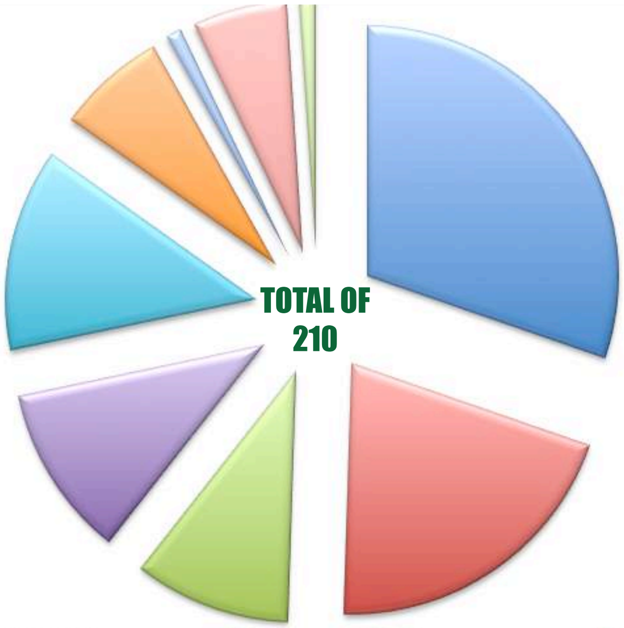
I've been a volunteer with Embrace FARM since the start. It can be difficult because Dad's accident is relived but the positives far outweigh that as I can talk about him openly when I wish. The Family weekend and spouses weekend are very special events to be involved in as you meet so many people in the same boat.

I think the most special for me is the service in Abbeyleix. No words have to be said but there is an amazing sense of empathy in the church. And of course, my Embrace Farm candle is a constant reminder of an unusual but very humbling club I am part of.

Majella Philpott

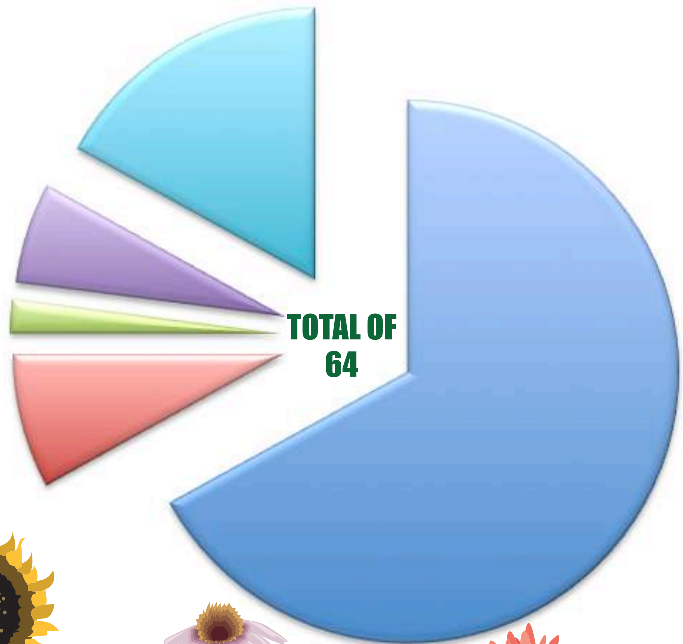
(reference:http://www.hsa.ie/eng/Your_Industry/Agriculture_Forestry/Further_Information/Fatal_Accidents/ accessed July 2018)

Main causes of deaths in Agriculture and Forestry over the last 10 years 2008-2017



- Tractor Vehicle (64) 30%
- Machinery (42) 20%
- Drowning/Gas (20) 10%
- Fall from Height (22) 11%
- Livestock (28) 13%
- Falling Object (15) 7%
- Electric (3) 1%
- Timber (13) 6%
- Other (3) 1%

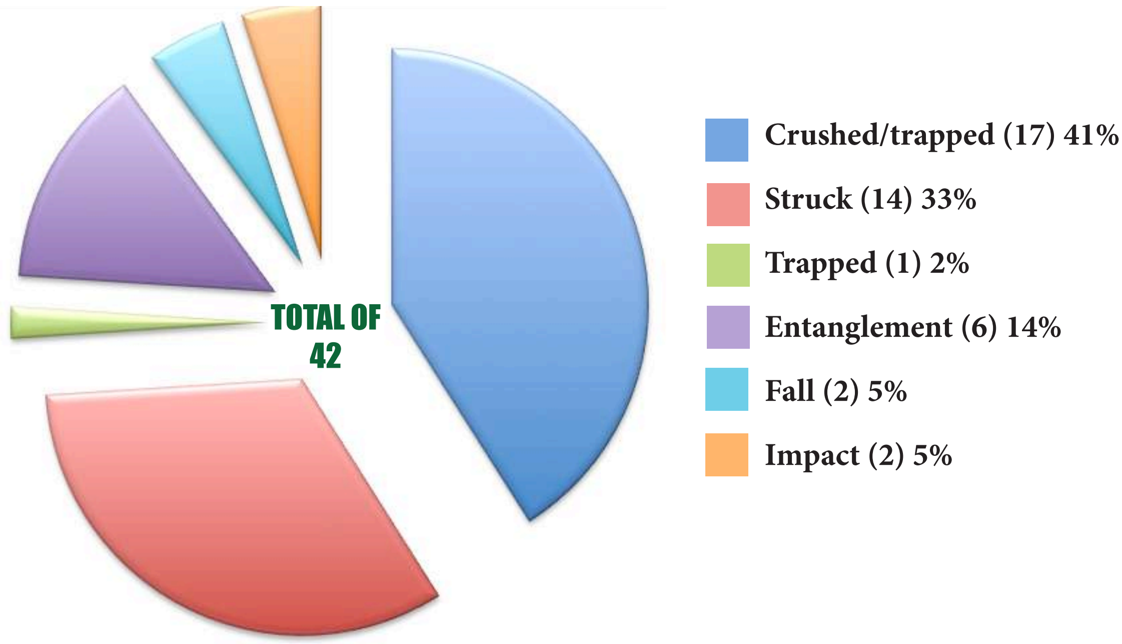
Deaths due to Tractors and Farm Vehicles 2008-2017 (30% of total Fatals)



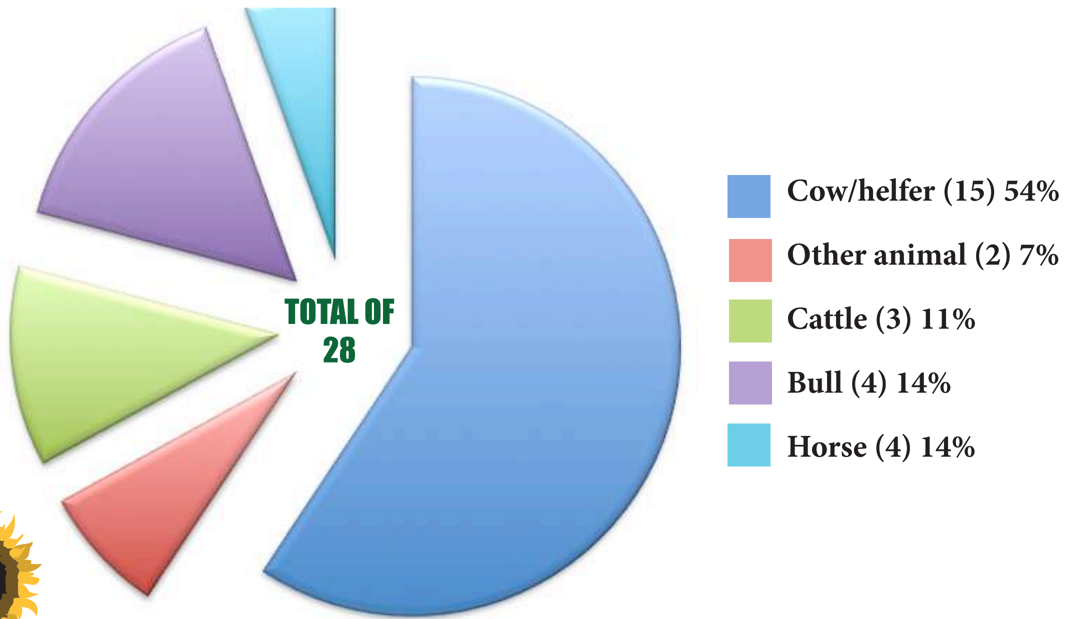
- Crushed/trapped (43) 67%
- Impact (5) 8%
- Pierced (1) 2%
- Fall from vehicle (4) 6%
- Stuck by (11) 17%

(reference:http://www.hsa.ie/eng/Your_Industry/Agriculture_Forestry/Further_Information/Fatal_Accidents/ accessed July 2018)

Deaths due to Machinery 2008-2017 (20% of total Fatals)

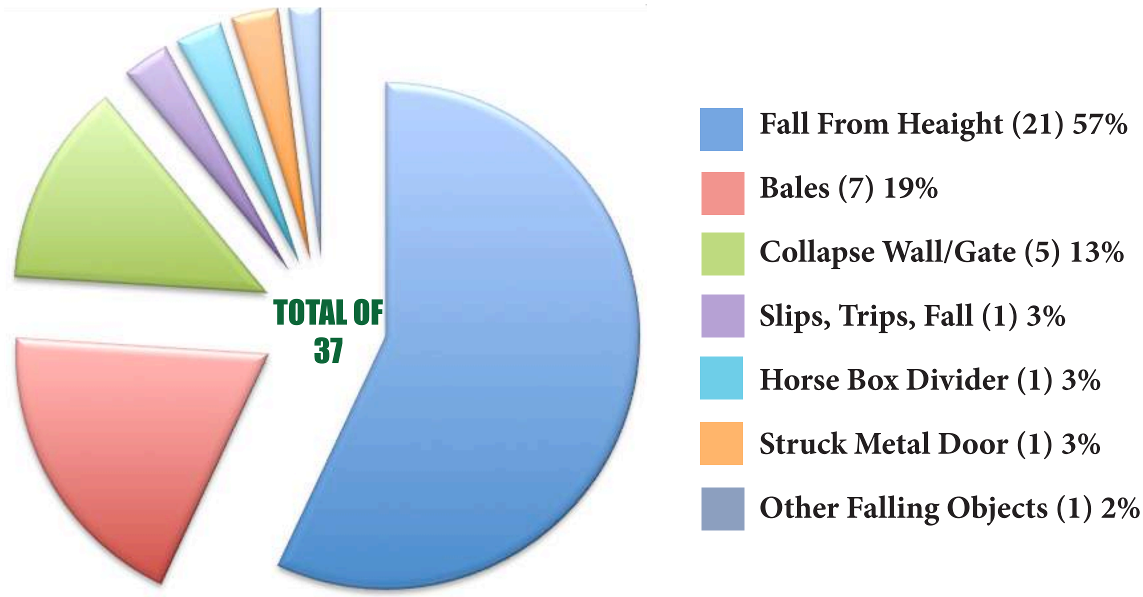


Deaths due to livestock 2008-2017 (13% of all Fatalities)

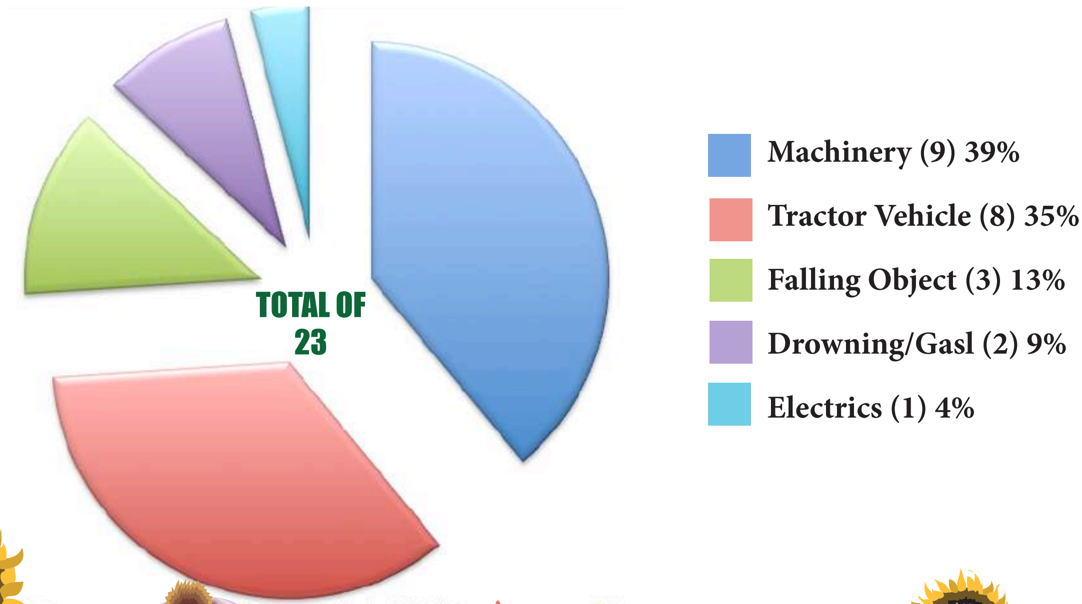


(reference:http://www.hsa.ie/eng/Your_Industry/Agriculture_Forestry/Further_Information/Fatal_Accidents/ accessed July 2018)

Deaths due to Falls and Collapses 2008-2017 (18 % of all fatalities)

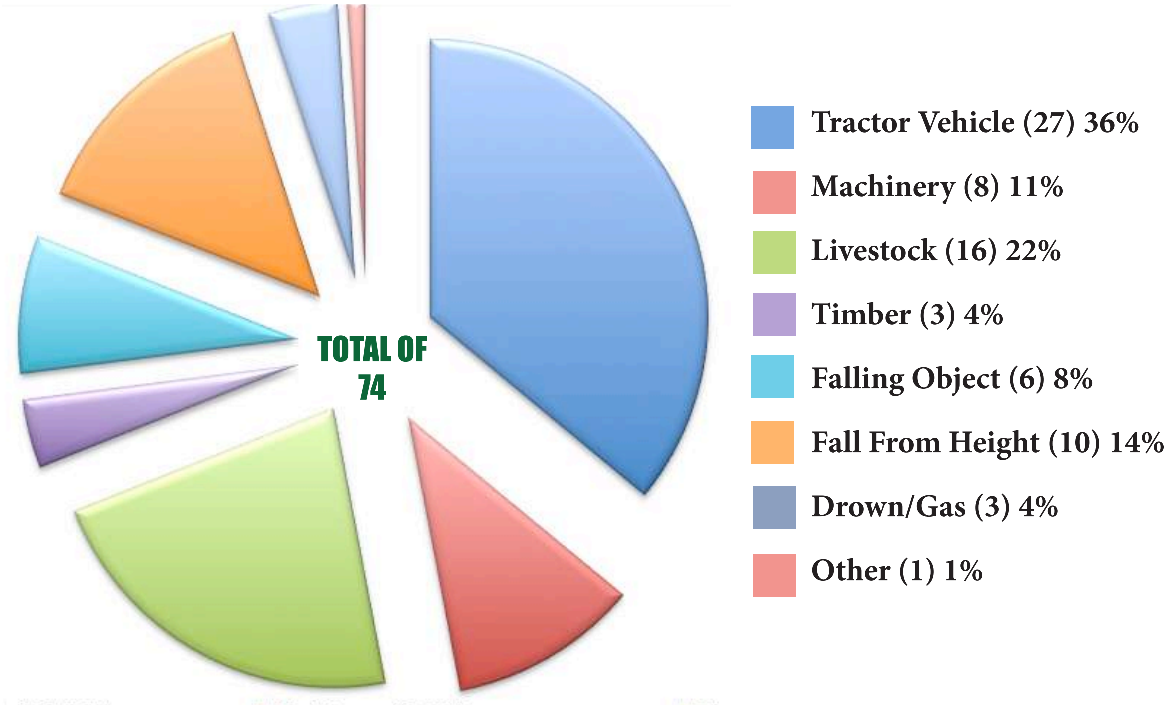


Deaths of Children on farms 2008-2017 (11% of all fatalities)



(reference:http://www.hsa.ie/eng/Your_Industry/Agriculture_Forestry/Further_Information/Fatal_Accidents/ accessed July 2018)

Deaths to Older Farmers (>65 years) 2008-2017 (35% of Total Fatalities)



Embrace FARM
Farm Accident Support Network

Embrace FARM is a club that I would never have dreamed of signing up for! However, it offers a safe haven where strong friendships are built from tears and laughter. Amongst like minded people all at different stages of their personal grief. We help each other to accept what has happened. Together we can hope for the future with an eye to the past and be supported for now.

Margaret

This is the 2nd year of my journey that I never could imagine I'd be facing. I thought the weekend and ceremony was very supportive and lovely to meet such lovely ladies at different stages of their grief and see how ye have got this far and I'm not alone. Thanks to Embrace FARM

Bridget Reilly

Embrace FARM has helped me be a stronger person with my emotions. I have met the nicest of people.

Geraldine McLaughlin

Embrace FARM helped me to realize I'm not alone and this was my first year to attend a weekend and I felt it helped so much.

Brenda Flynn

Nothing can take the pain away but Embrace FARM helped me face it strong –

Ann Foley

Embrace FARM is a lifeline of hope and support for a future in which none of us involved signed up for!

Louise

PRACTICAL ADVICE

In response to a farming accident, there are both emotional and practical supports grieving families and persons who have suffered fatal injuries need to address. Many things from the location of the farming records, to the day to day running can sometimes be only known to the person who has passed away. Embrace FARM as an organization supports and sign posts people to other farming organisations geared up to assist people practically.

Legal Counsel for Embrace Farm Aisling Meehan of www.agriculturalsolicitors.ie offers advice to farming families -

"The most important thing really is to have your affairs in order should a farm accident occur. Practically speaking, I understand that what causes a lot of distress after a farm accident is where the farmers affairs weren't in order and then its left to the spouse/partner to try and sort it out. Having this burden to deal with while trying to grieve the loss or serious injury of a loved one heightens the distress."

Top Do's

1. Put a will in place as the consequences of not having one in a farming situation can be disastrous. In the event of intestacy, the spouse will receive two thirds of the estate and the children one third between them. If they cannot agree on how to manage the farm as co-owners, any of them can petition the court for an order for sale.
2. Have an Enduring Power of Attorney put in place to allow the business to continue to be run as a going concern in the event of mental incapacity as the will doesn't take effect until someone has died.
3. Communication is vital. While people often do not want to disclose what is in a will, it is better to have it out in the open rather than hearing it from a solicitor which can have a devasting impact on family relations for generations.
4. Consult other advisers such as your accountant, tax advisor, agricultural consultant and banker. It is important to be aware of the knock on effect of your wishes in your will on tax planning, EU and Department Schemes etc.
5. Keep a record of assets and advisors which someone can pick up in the event of death and thus allow the business to keep running. For example, where bank accounts are, the herd number, passwords etc

Top Do's

1. Do not procrastinate. Make your will based on the here and now; it can always be changed.
2. Do not assume that people know what they are getting, make sure that if you are dividing up property that maps are properly drawn up to scale and attached to the will.
3. Do not assume that unmarried couples have the same rights as married couples.
4. Do not fail to keep your will up to date-circumstances and the law change.
5. Do not attempt to draft your own will using DIY kits. The risk of getting it wrong can be too costly.

Aisling Meehan Solicitor and Chartered Tax Adviser provides legal counsel to Embrace Farm and attends all board meetings in a voluntary capacity.

Aisling comes from a dairy farm in County Clare and has a hands-on experience of rural and agricultural matters. As well as operating a niche agricultural law and tax practice from offices on the award winning family farm, she also farms in her own right.

The goals for Embrace FARM include to operate Embrace FARM to the highest standards of governance. Aisling assists in ensuring that the board sets objectives and strategic actions to achieve this goal. These include developing policies for seeking and receiving funding and ensuring that they are adhered to, establishing and enforcing sound financial management and control practices, adhering to the requirements as set out by the Charities Regulator.

Embrace FARM also seeks to become an effective and recognized advocate on behalf of those affected by farm accidents. Aisling is recognized as a respected advocate for farmers and is passionate about this aspect of Embrace FARM's work. Through her pro-

fessional work and Nuffield Farming Scholarship, Aisling has instigated policy changes in agriculture most notably in the area of farmer taxation. She is working with the board of Embrace FARM to seek changes in policies and procedures within relevant government departments, agencies and the agri community to assist those affected by farm accidents.

For the year ended 30 June 2017

The directors present their report and the unaudited financial statements for the year ended 30 June 2017.

Principal Activity and Review of the Business
The principal activity of the company is that of providing a support network for those affected by fatal and non-fatal farm accidents. The Company is limited by guarantee not having a share capital.

There has been no significant change in these activities during the year ended 30 June 2017.

Principal Risks and Uncertainties

The directors consider the following to be principal risks and uncertainties faced by the company:

The risk that the company may not be able to continue as a going concern and the risk that fundraising, and donations may be difficult to maintain due to the current economic position.
These risks are managed by cost control and budgetary measures and by ensuring through the close relationship with the stakeholders that they are kept fully aware of the company requirements.

The company has budgetary and financial reporting procedures to manage ongoing financial risk.

Financial Results

The surplus for the year amounted to €28,341 (2016 - €29,348). At the end of the year, the company has assets of €69,926 (2016 - €41,051) and liabilities of €12,237 (2016 - €11,703). The net assets of the company have increased by €28,341.

Directors and Secretary

The directors who served throughout the year, except as noted, were as follows:
Brian Rohan, Padraig Higgins, Angela Hogan, Larry O'Loughlin, Peter Byrne, Joe Thompson, Gerard Keenan, Pat Griffin, Seamus Banim (Appointed 4 September 2017), Peter Gohery (Appointed 4 September 2017),

The secretary who served throughout the year was Norma Rohan.

Future Developments

The company plans to continue its present activities.

Post Balance Sheet Events

There have been no significant events affecting the company since the year-end.

Political Contributions

The company did not make any disclosable political donations in the current year.

DIRECTORS' REPORT

for the year ended 30 June 2017

Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have established appropriate books to adequately record the transactions of the company. The directors also ensure that the company retains the source documentation for these transactions. The accounting records are maintained at the company's office at Annegrove, Mountrath, Co. Laois.

Signed on behalf of the board

Peter Byrne **(Director)**
8 February 2018

Gerard Keenan **(Director)**
8 February 2018

For the year ended 30 June 2017

General responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council and promulgated by Chartered Accountants Ireland. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and surplus or deficit of the company to be determined with reasonable accuracy and enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Income and Expenditure Account, the Balance Sheet, the Cash Flow Statement and the related notes:

The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

The directors confirm that they have made available to O'Neill Foley Chartered Accountants, all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 30 June 2017.

Signed on behalf of the board

Peter Byrne **(Director)**
8 February 2018

Gerard Keenan **(Director)**
8 February 2018

Embrace FARM
Farm Accident Support Network

ACCOUNTANTS' REPORT

To the Board of Directors on the unaudited financial statements of Embrace FARM Company Limited by Guarantee for the year ended 30 June 2017

In accordance with our engagement letter dated 8 February 2018 and in order to assist you to fulfil your duties under the Companies Act 2014, we have prepared for your approval the financial statements of the company for the year ended 30 June 2017 which comprise the Income and Expenditure Account, the Balance Sheet, the Cash Flow Statement and the related notes from the company's accounting records and from information and explanations you have given to us.

This report is made solely to the Board of Directors of Embrace FARM Company Limited by Guarantee, as a body, in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Embrace FARM Company Limited by Guarantee and state those matters that we have agreed to state to the Board of Directors of Embrace FARM Company Limited by Guarantee, as a body, in this report in accordance with the guidance of Chartered Accountants Ireland. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Embrace FARM Company Limited by Guarantee and its Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with guidance issued by Chartered Accountants Ireland and have complied with the ethical guidance laid down by Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

It is your duty to ensure that Embrace FARM Company Limited by Guarantee has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and surplus of Embrace FARM Company Limited by Guarantee. You consider that Embrace FARM Company Limited by Guarantee is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Embrace FARM Company Limited by Guarantee. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Leslie Moynan *for and on behalf of*
O'NEILL FOLEY
Chartered Accountants and
Registered Auditors
Patrick's Court, Patrick Street, Kilkenny

INCOME AND EXPENDITURE ACCOUNT

For the year ended 30 June 2017	2017	2016
Income	**€ 47,097**	**€49,760**
Expenditure	**(€18,756)**	(€16,219
Surplus for the year 28,341 29,348 | **Total Comprehensive Income 28,341** 29,348		
Retained surplus brought forward	**€29,348**	
Retained surplus carried forward	€57,689	€29,348

Approved by the Board on 8th February 2018 and signed on its behalf by:

Peter Byrne **(Director)**
8 February 2018

Gerard Keenan **(Director)**
8 February 2018

Embrace FARM
Farm Accident Support Network

BALANCE SHEET

For the year ended 30 June 2017

	2017	2016
Current Assets		
Cash and cash equivalents	**€69,926**	€41,051
Creditors: Amounts falling due within one year	**(€12,237)**	(€11,703)
Net Current Assets	**€57,689**	€29,348
Total Assets less Current Liabilities	**€57,689**	€29,348
Reserves		
Income and expenditure account	**€57,689**	**€29,348**
Members' Funds	**€57,689**	**€29,348**

We as Directors of Embrace FARM Company Limited by Guarantee, state that -

(a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,

(b) the company is availing itself of the exemption claiming the conditions specified in section 358 are satisfied,

(c) the members of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(d) we acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a year and to otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company.

Approved by the Board on 8th February 2018 and signed on its behalf by:

Peter Byrne **(Director)**
8 February 2018

Gerard Keenan **(Director)**
8 February 2018

CASH FLOW STATEMENT

For the year ended 30 June 2017

	2017	2016
Cash flows from operating activities		
Surplus for the year Adjustments for:	**28,341**	29,348
Tax on surplus on ordinary activities	-	4,193
	28,341	33,541
Movements in working capital:		
Movement in creditors	**4,727**	7,510
Cash generated from operations	**33,068**	41,051
Tax paid	**(4,193)**	-
Net cash generated from operating activities	**28,875**	41,051
Net increase in cash and cash equivalents	**28,875**	41,051
Cash and cash equivalents at beginning of financial year	**41,051**	-
Cash and cash equivalents at end of financial year	**69,926**	41,051

Embrace FARM
Farm Accident Support Network

Embrace FARM Company Limited by Guarantee is a company limited by guarantee incorporated in Republic of Ireland Annegrove, Mountrath, Co. Laois, is the registered office, which is also the principal place of operation of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Statement of compliance

The financial statements of the company for the year ended 30 June 2017 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council and promulgated by Chartered Accountants Ireland.

Income

Incoming resources are recognised by inclusion in the statement of financial activities only when the company is legally entitled to the income, virtually certain of receipt and the amounts involved can be measured with sufficient reliability.
Incoming resources from charitable activities

Grants from governments and other co-funders

Grants from governments and institutional donors, are recognised as income when the activities which they are intended to fund have been undertaken, the related expenditure incurred, and there is reasonable certainty of receipt.

Income due to the company from governments and institutional sources but not yet received at year end is included in debtors in the balance sheet, and funds already received but not yet utilised are shown in creditors.

INCOMING RESOURCES FROM GENERATED FUNDS

Voluntary income

Voluntary income, which consists of monetary donations from the public (including legacies), and from corporate and major donors, together with related tax refunds, is recognised in the period in which the organisation is entitled to the resource, receipt is virtually certain, and when the amount can be measured with sufficient reliability. In the case of monetary donations from the public this income is generally recognised when the donations are received; with legacies it is when the client receives confirmation of unconditional entitlement to the bequest; the activities which it is intended to fund have been undertaken and the related expenditure incurred; whereas, with tax refunds it is when claims are compiled and submitted to the revenue authorities for reimbursement.

Income from services

Service income is recognised once the company is legally entitled to the income, virtually certain of receipt, and the amounts can be measured with sufficient reliability.

Taxation and deferred taxation

The company has exemption from taxation under TCA 1997 Section 207 - charity registration number CHY 21837.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income and Expenditure Account.

FINANCIAL INSTRUMENTS

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

SIGNIFICANT ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Critical judgements

The directors are of the view that there are no judgements (apart from those involving estimates) in applying their accounting policies that have had a significant effect on amounts recognised in the financial statements.
Key sources of estimation uncertainty
The directors are of the view that there are no estimates or assumptions which have a significant risk of causing a material adjustment to the carrying number of assists and liabilities.

DEPARTURE FROM COMPANIES ACT 2014 PRESENTATION

The directors have elected to present an Income and Expenditure Account instead of a Profit and Loss Account in these financial statements as this company is a not-for-profit entity.

INCOME | The income for the year has been derived from: -

	2017	2016
Sponsorship	€3,700	**€9,950**
Fundraising	**€37,220**	€ 38,012
Donations	**€6,177**	€1,798
	€47,097	€49,760

The whole of the company's income is attributable to its market in the Republic of Ireland and is derived from the principal activity of providing a support network for those affected by fatal and non-fatal farm accidents. continued

CREDITORS | Amounts falling due within one year

	2017	2016
Taxation (Note 7)	-	**€4,193**
Accruals	**€12,237**	€7,510

TAXATION

	2017	2016
Creditors: Corporation tax	-	€4,193

FINANCIAL INSTRUMENTS

The company has chosen to apply the provisions of Section 11 and 12 of FRS 102 to account for all of its financial instruments.

FINANCIAL ASSETS THAT ARE DEBT INSTRUMENTS MEASURED AT AMORTISED COST

	2017	2016
Cash at bank and in hand	€70,176	€41,051

STATUS

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding € 2.

CAPITAL COMMITMENTS

The company had no material capital commitments at the year-ended 30 June 2017.

POST-BALANCE SHEET EVENTS

There have been no significant events affecting the company since the year-end.

CASH AND CASH EQUIVALENTS

	2017	2016
Cash and bank balances	€69,926	€41,051

APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on 8 February 2018.

Farm Accident Support Network

Embrace FARM

Farm Accident Support Network