Embrace FARM

Farm Accident Support Network

ANNUAL REPORT

CONTENTS

Chairperson's Foreword

The last year for Embrace FARM has been significant in getting the charity known to those who may need its services. With 17 reported farm deaths in 2018, the sad reality is farm accidents that result in fatality and therefore changing the lives completely for the nearest and dearest left behind is a continuing reality.

With the continued support of its voluntary board of directors and operating volunteers who give their time freely to help with the strategic and operational running of the organisation we wouldn't be as far forward as we are since receiving our official charitable status at the end of 2017. The donations and monies fundraised by members of the public, people that have been directly and indirectly affected by a farm accident and the generous support from the wider Agricultural industry, Embrace FARM continues to operate on fundraised resources only. We are very grateful to every person that has helped us to this point, and we continue to work hard to ensure that monies donated to the charity are spent directly on those who have been seriously affected by a farm accident.

From an advocacy point of view, Embrace FARM during the last year has sought and successfully built up relationships with other charities and corporate organisations to advocate on behalf of the people our network represents. Whilst making the necessary changes to reduce the amount of farm accidents and deaths takes time, one of the greatest ways this can come about is through collaboration between different organisations to reach out and help as many people as possible. Embrace FARM supports farm safety initiatives and in conjunction with this lets people know we are here to help those who are affected by a farm accident even for the most safety conscious of people that work on Irish farms today.

DIRECTORS AND OTHER INFORMATION

Directors	Brian Rohan Padraig Higgins Angela Hogan Larry O’Loughlin (Resigned 3 February 2018) Peter Byrne Joe Thompson Gerard Keenan Pat Griffin Seamus Banim (Appointed 4 September 2017) Peter Gohery (Appointed 4 September 2017)
Company Secretary	Angela Hogan (Appointed 2 February 2019) Norma Rohan (Resigned 2 February 2019)
Company Number	564465
Charity Number	20149956
Registered Office	Annegrove, Mountrath, Co. Laois
Business Address	Annegrove, Mountrath, Co. Laois
Accountants	O’Neill Foley, Chartered Accountants Patrick’s Court, Patrick Street, Kilkenny
Bankers	Allied Irish Banks PLC Portlaoise, Co. Laois
Members	Brian Rohan (Chairperson) Angela Hogan Gerard Keenan Joe Thompson Padraig Higgins Pat Griffin Peter Byrne Peter Gohery Seamus Banim

Biography of Embrace FARM Board of Directors

Brian Rohan – Chairperson

Brian Rohan, Chairperson of Embrace FARM is a Dairy Farmer, husband, father of 3 and Co-Founder of Embrace FARM with his wife Norma following on from the death of his father from a FARM accident in June 2013. Brian originally wanted to host a Remembrance Day for all Farmers who died from a FARM accident and have one day in the year where we could remember them.

Following on from phone call after phone call from families who lost loved ones and listening to their stories Brian quickly realised there was little or no help available to these families. Brian felt they had to try and provide some assistance to these people who found themselves in this situation through no fault of their own and so Embrace FARM was born.

Angela Hogan – Company Secretary

Angela Hogan is a civil servant living and working in Nenagh, Co. Tipperary. Angela is a single parent to an 18-year-old boy and a 9-year-old girl. Becoming a single parent because of a FARM accident that claimed the life of her partner Brendan Kelly and changed their lives forever. Brendan was a very popular Agri-contractor in North Tipperary and was well thought of in the community.

The aftermath of a FARM accident is a very traumatic and stressful time. Along with trying to deal emotionally with what has just happened, there are also the practical details that do not go away. Brendan's accident occurred in July 2011 and it took until May 2017 (the day before our daughter's communion) to officially finalise matters in court, but even then, it's not fully over.

Peter Gohery – Board Member

Peter's life was changed forever in 2009 because of a simple farm accident. He lost one leg and very nearly lost the other, and as a result has limited the work he can now do on the farm.

Pater became a director of Embrace FARM, and now helps other people like me, when they suffer an amputation because of a farm or traffic accident. Peter tells his story and show the type of prosthetic that he wears. Peter is an advocate for farm safety and highlighting the awareness of farming accidents. His place on the board is invaluable.

Byrne – Board Member & Joint Treasurer

Peter Byrne is CEO of National Co-op FARM Relief Services Ltd., trading as FRS Network, and has been involved in the growth and development of FRS from its beginnings in late 1970's when Macra appointed him to co-ordinate the activities of the various relief milking groups then in existence. Coming from a Farming background near Roscrea, in his native Tipperary, Peter completed a B Agr Sc degree before going on to work for Macra. He has been very supportive of the concept of support for families bereaved by FARM accidents and greatly appreciated the work which Brian and Norma were setting out to do.

He was honoured to be asked to be part of the Board from the outset and feels great progress has been made in getting a very strong, focused, committed and well governed organisation established over the last few years. Embrace FARM fulfils a very important role for families at a really difficult time in their lives and I want to see it grow its range of services and supports to those families.

Gerard Keenan – Board Member & Joint Treasurer

Ger Keenan was invited by Brian Rohan to serve as one of the founding directors of Embrace FARM in 2014. The Rohan's and Keenan's go back a long way through Brian's dad, Liam, and Ger's dad, Richard (Dick) Keenan. Dick Keenan came from a 60-acre farm in Tullaroan, Laois, and in 1942 with his two brothers set up Keenan's of Bagenalstown, most famous for its hay sheds. In 1978 with his dad and three brothers, Ger Keenan was a co-founder of Keenan's of Borris, the company best known for the green diet feeder wagon.

From 1992 to 2016, Ger Keenan was CEO of Richard Keenan & Co., leading the development of the Keenan System (diet feeder supported by nutrition advice) and business growth across Europe, Australia, New Zealand, America, and Africa. For his success in building export markets, Ger was appointed by Minister for Trade, Mr. Enda Kenny TD, to the Irish Export Board in 1996.

Pat Griffin – Board Member

Pat Griffin is the Senior Inspector for Agriculture and Forestry Safety with the Health and Safety Authority. Pat joined the Authority over 27 years ago and is totally committed to helping to improve safety standards in Farming and forestry.

Pat works in the prevention area developing advice, information and guidance to assist the Farming community. Understanding the absolute need and importance of the support network that is Embrace FARM, Pat has been involved with Embrace FARM from day one.

Joe Thompson – Board Member

Joe Thompson is currently the Youth Officer for Laois and Offaly Education and Training Board (LOETB), he works corroboratively with various state bodies, statutory and voluntary organisations, agencies and community groups to develop strategies, policies and programmes to meet the diverse needs of young people and their communities in Laois and Offaly.

Joe represents the Youth Sector as a member of the Laois Local Community Development Committee (LCDC), he has worked on the development of the Plan and the Local Economic and Community Plan (LECP) 2016-2021 and chairs the Social Inclusion and Community Activation Programme (SICAP). He also sits on the boards of the Laois and Offaly Education and Training Board (LOETB) and Mountrath Community School (MCS)

Joe has worked and volunteered with two of Irelands leading youth organisations (Youth Work Ireland and Foroige), working corroboratively with young people, youth professionals / volunteers and key stakeholders to design, develop and deliver programmes, workshops, events, and conferences to promote / enhance youth mental health and well-being.

Joe is a qualified Counsellor/Psychotherapists and Teacher/Educationist. He has worked as a Counsellor/Psychotherapist with Portlaoise College / Portlaoise Institute for Further Education and subsequently as the Director of the Mountmellick Further Education and Training Centre (incorporating Youthreach).

Joe has worked both nationally and internationally (USA, France, UK, Chez Republic and Japan), held senior management positions in operations, production, engineer and quality management disciplines, within the manufacturing sector (Wyeth/ pharmaceutical, Schneider Electric/control equipment, C&M Europe/electronic cable).

Joe is married to Jennifer with four young kids and lives in Portlaoise. He holds a BA (Ord) in Counselling and Psychotherapy (QQI Level 7), BA (Hons) in Counselling and Psychotherapy (QQI Level 8), Postgraduate Diploma in Management (QQI Level 9), and is accredited with Association of Counsellors and Psychotherapists, registered with the Teaching Council and Irish Youth Officers Association.

Padraig Higgins

Padraig Higgins has been a board member with Embrace FARM since the beginning. His own personal story of the loss of his six-year-old son, James, who died in 2008 due to a farming accident. Padraig shares the story of his son to all; his story highlights the heart of Embrace FARM and its ethos of being a support to those affected by farming accidents.

Padraig is an advocate for farm safety, his experiences of being a farmer, of his trauma and grief are completely invaluable to Embrace FARM.

Seamus Banim

Seamus Banim is a fellow board member at Embrace FARM. As Director of Communications with ABP Food Group, Seamus brings a wealth of knowledge, experience and expertise to the board. Being an advocate of farm safety, with ABP having won awards for their farm safety initiatives in the past.

Seamus brings a grounded and well researched opinion and influence on the direction of Embrace FARM. With a strong background in communications throughout all his career having worked with other larger organisations such as Tesco and Eircom, he is a very valued member to the Embrace FARM family.

ADDITIONAL TEAM MEMBERS

Aisling Meehan – Legal Counsel

Aisling Meehan is a qualified solicitor, tax consultant and Farmer. She trained in the Tax Department of one of Ireland's top five law firms and subsequently set up her own practice on her family's award-winning dairy FARM in County Clare specialising in agricultural law and tax advice and has a nationwide client base. She takes an active part in shaping agricultural legal and tax policy and was awarded a Nuffield Scholarship, a scholarship awarded to future leaders in the agriculture industry.

She is regularly asked to speak on national television and radio and is solicitor to the Irish Farmers Journal. She serves on a number of boards and committees including Embrace FARM, Pallaskenry Agricultural College, the Taxation Committee of the Law Society of Ireland, the Gazette Editorial Board and the Public Relations Committee of the Law Society of Ireland, Communications Committee of Nuffield Ireland, Board of Management of Ballycar National School. Aisling guides the board of Embrace FARM on legal and tax issues and helps in promoting the organisation in the media.

Norma Rohan – Head of Administration & Finance

A stay at home mother to three children, originally from West Limerick, now settled in Laois married to dairy farmer Brian Rohan – Co-Founder and Chairperson of Embrace FARM. Norma's earlier life was spent working in manufacturing quality and supply chain industry. Brian and Norma married in 2011 and their first child was born on the 13th June 2012, when Julie was six days old Brian's Father was involved in an accident on their farm yard, which left him on life support for three days that was turned off on the 22nd June and there began their journey into grief, trauma and loss. Being a newly married couple with their first baby was meant to be a joyful time, they found their whole lives suddenly turned upside down.

About a year and half later they decided to hold a remembrance service for those killed and injured on the farms of Ireland, Brian wanted more for his father, he didn't want him remembered as a statistic, he was husband, a father, and grandfather and well-respected within his community, he was more than just a number to his family and friends. There began Embrace FARM with the very first national remembrance service on the 26th June 2014. Embrace FARM is now officially registered as a charity to support those affected by farm accidents where Norma is head of administration and finance in running the charity on a day to day basis.

Catherine Collins – Business Development Manager

Catherine came on board to Embrace FARM in February 2018. With more organisation for the charity since it received its charitable status in 2017, the board of directors felt it was advised to engage the services of someone who could help with the business development of the organisation in the delivery of its strategic plan, ongoing governance, operations and events. Hailing from West Cork and coming from a farming background, Catherine has brought both a natural understanding and empathy to the work of the charity.

Directors Report

Objectives

Embrace FARM was co-founded in 2014 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

Achievements and Performance

Bereavement Support Services

Annual Remembrance Service

Embrace FARM hosted its annual ecumenical remembrance service to families that have lost a loved one in a farming accident or have been affected through serious injury. Whilst the figures for people dying on Irish Farms remain high every year, many families seek solace to come to a place and remember their loved ones in an environment they know other people naturally understand their pain. There is no timeline from when a person has past on to when they can be remembered at the service, several of the over 150 names read out during the service are from people that died decades before. The impact one life has on us all can affect us our whole life.

Residential Weekends

1. **Widowed Spouses Residential Weekend :** Each year since 2017, Embrace FARM has welcomed individuals who have lost a partner in a farming accident to spend a weekend with like minded people and share the experiences they have endured throughout their journey of grief. With the presence of a bereavement counsellor throughout the weekend, widows and widowers can speak openly of their emotional and physical way of life since the loss of their partner. The group is taken on a day tour of historical or environmental interest during the weekend to places such as Kilkenny, Cashel, Kildare etc. Group workshops with resident counsellor take place each day to help people process.

2. **Residential Family Weekend :** For the past four years, Embrace FARM has arranged a residential weekend for families as part of their network to come together for the children of these families in remembrance of a sibling or parent that has lost their life in a farming accident. A group of eight to ten families arrive on a Friday evening and stay until the Sunday afternoon with their children. A variation of activities is organized with a resident counsellor in place to carry out workshops for both adults and children during the time. The transformation with the children can be both transformative yet very subtle, for example, for a child who may have lost its parent at a young age can as it grows older feel the impact of not having them around in their life any longer. Being in a safe environment with no pressure to discuss the impact of the loss on the child and more importantly being around children who ‘naturally understand’ the loss the child is experiencing has been very powerful. Many families return year on year at the request of their children.

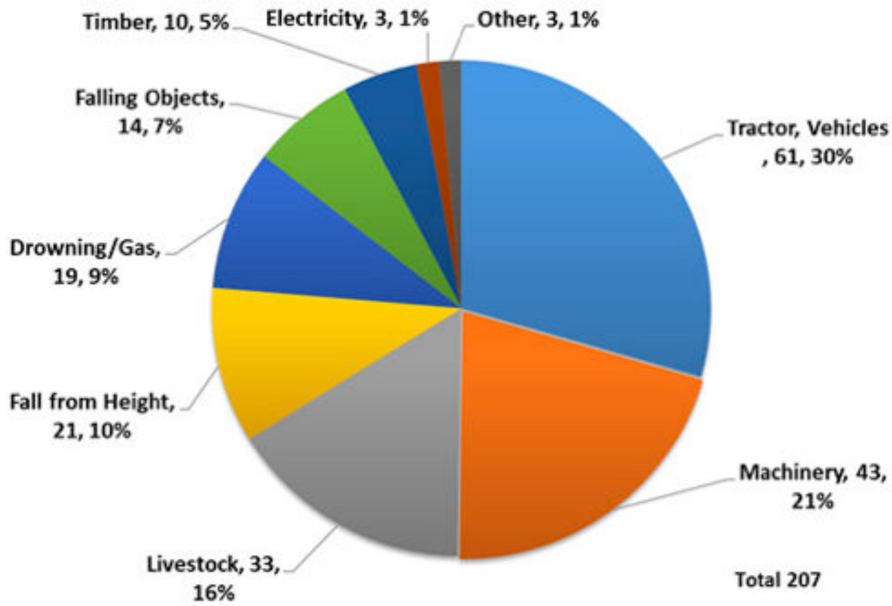
Embrace FARM for me has been a
support group that offers valuable resources
to those of us who suffered accidents and helps
us deal with the emotional trauma that follows
such an event.
Aengus – Farm Accident Survivor

**Meeting fellow
Survivor's through Embrace FARM
has been so inspiring and uplifting. We all
have struggles but Embrace FARM is a vital part of
helping us face the future with hope and support.
Thank you all so much.
Ann – Farm Accident Survivor**

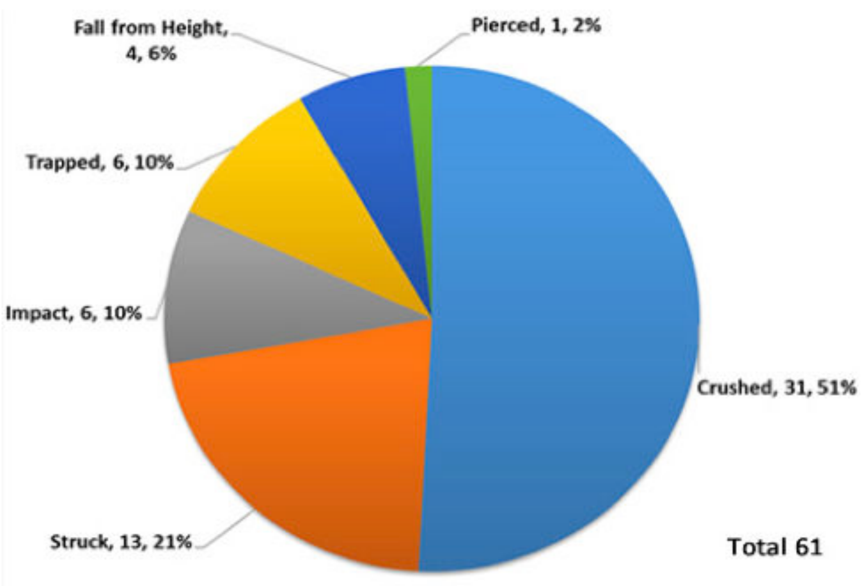
Farm Accident Statistics

(reference:http://www.hsa.ie/eng/Your_Industry/Agriculture_Forestry/Further_
Information/Fatal_Accidents/ accessed July 2019)

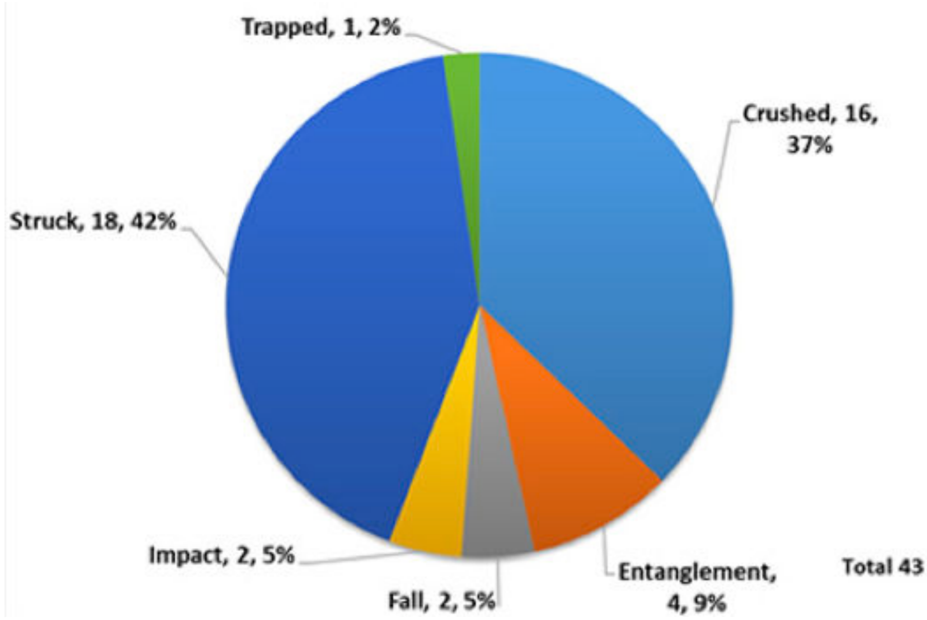
Main causes of deaths in Agriculture and Forestry over the last 10 years 2009-2018



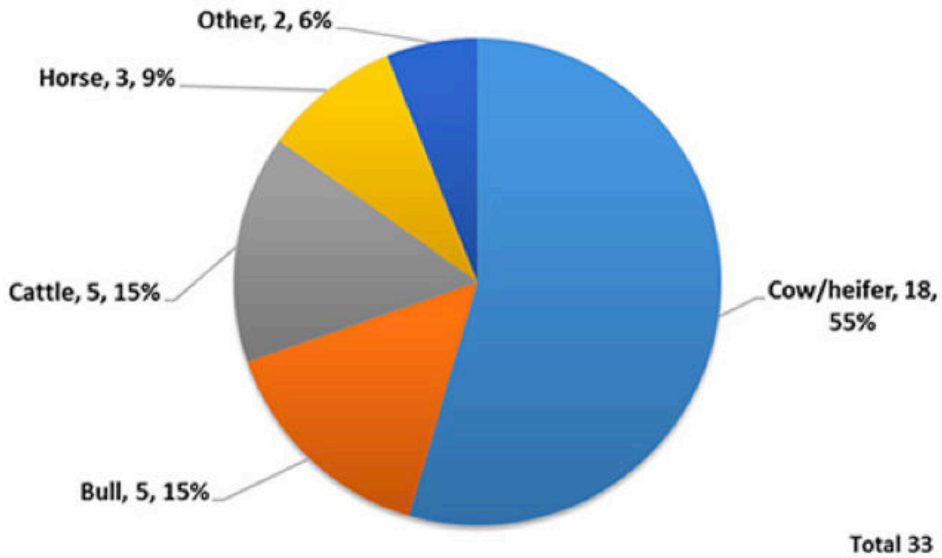
Deaths due to Tractors and Farm Vehicles. 2009-2018 (30% of total Fatalities)



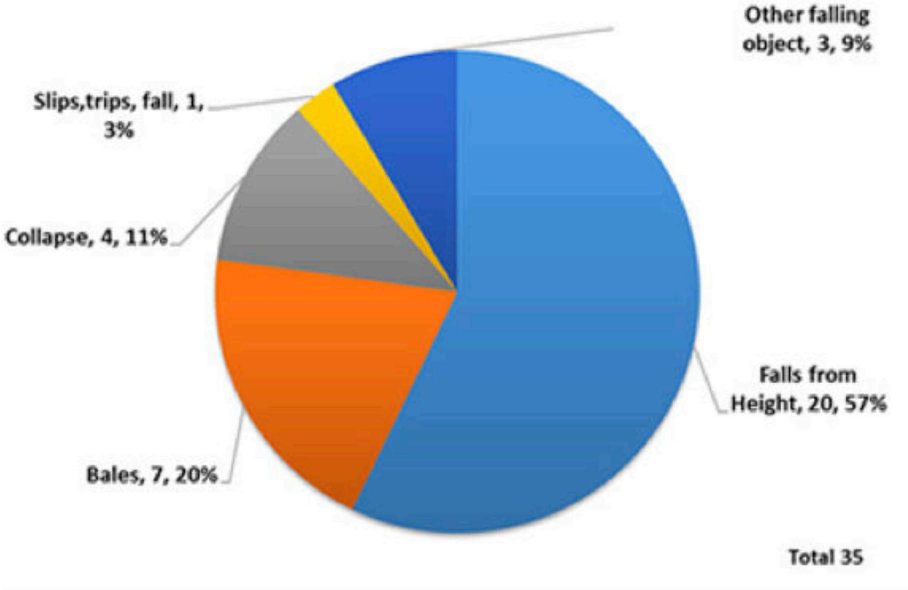
Deaths due to Machinery 2009-2018 (21% of total Fatalities)



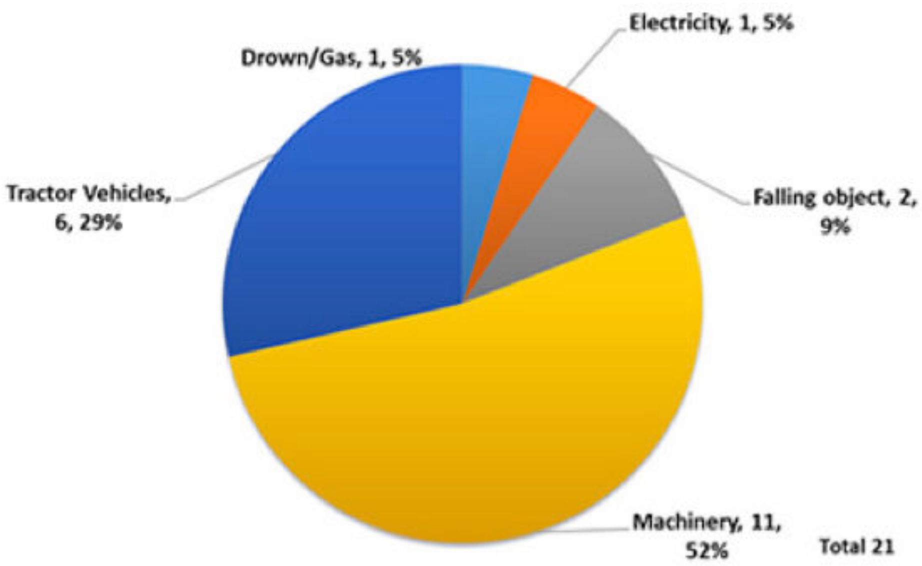
Deaths due to livestock 2009-2018 (16% of all Fatalities)



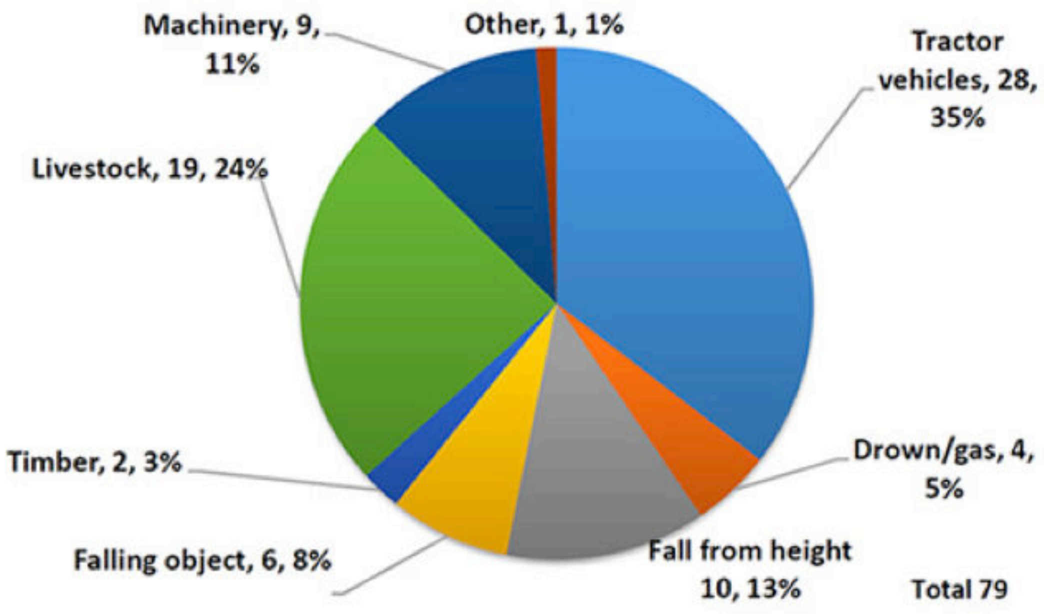
Deaths due to Falls and Collapses 2009-2018 (17 % of all fatalities)



Deaths of Children on Farms 2009-2018 (10% of all fatalities)



Deaths to Older Farmers (>65 years) 2009-2018 (38% of Total Fatalities)



DIRECTORS' REPORT

The directors present their report and the unaudited financial statements for the year ended 30 June 2018.

The reports and results of the company are presented in a form that complies with the requirements of the Companies Act 2014 and are in compliance with FRS 102. The company as a registered charity has adopted the Statement of Recommended Practice, Charity SORP (FRS 102) - Accounting and Reporting by Charities 2015.

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.

Structure, Governance and Management

Constitution

The charity is registered as a company limited by guarantee not having a share capital CRO registration number 564465. The company was established under a constitution which established the objects and powers of the charity and is governed under its constitution by a board of directors. The company has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 197, charity no. CHY21837. The company is registered with the Charities Regulatory Authority and its CRA number is 20149956.

Governance

Embrace FARM signed onto the journey of the voluntary governance code in February 2018 to commit to be a compliant and responsible charity in its governance and operation. From November 2018, Embrace FARM will be complying with the governance code issued by the Charities Regulator on its journey from 2019 – 2021.

Selections, Induction and Elections of Directors

All directors serve in a voluntary capacity and do not receive any remuneration from the company or otherwise for this service.

Board rotation:

Each director can serve a maximum of two terms, at three years per term starting Jan 2018.

Founding members identified as those personally affected by farm accidents - Brian Rohan, Angela Hogan, Padraig Higgins & Peter Gohery, and may continue to serve past two terms, for as long as they so wish.

Industry trustees will retire as rotation applies.

As the board does not want to lose all industry trustees at the same time, it was proposed that retirement begins with one trustee retiring starting in Jan 2020, by a draw of names out of a hat at the next board meeting. Unless a trustee would have a preference to going first, then that person may retire first. Industry Trustees can each serve a maximum of six years.

A new trustee will be sought from a family personally affected to replace Larry O'Loughin. Legal advisor to the board, Aisling Meehan, co-opted on to the board for another year.

Board agreed that founding members would propose their own replacements which would then be subject to board approval.

Declaration of conflicts of interest:

Trustees reminded to declare as applicable at each board meeting

Director's legal responsibilities:

As per the charities act 2009 trustees were reminded of their legal responsibilities regarding the charity regardless of who decides.

Management

Embrace FARM is a company limited by guarantee and is a registered charity. It is governed by a voluntary board of directors who set the strategic objectives for the organisation and ensure these are achieved. It oversees governance and is responsible for upholding the charity's values. It is supported by a number of sub-committees to which it delegates certain authorities. The day to day running of the charity is the responsibility of the administrator who reports directly to the board of directors.

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.

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 (Resigned 3 February 2018)
- Peter Byrne
- Joe Thompson
- Gerard Keenan
- Pat Griffin
- Seamus Banim (Appointed 4 September 2017)
- Peter Gohery (Appointed 4 September 2017)

The secretaries who served during the year were;

- Angela Hogan (Appointed 2 February 2019)
- Norma Rohan (Resigned 2 February 2019)

FINANCIAL REVIEW

The surplus for the year amounted to €24,318 (2017 - €28,341). At the end of the year, the company has assets of €88,913 (2017 - €69,926) and liabilities of €6,906 (2017 - €12,237). The net assets of the company have increased by €24,318. Embrace Farm CLG had total income of €71,306 in 2018 (2017 - €47,097). €1,000 was received for a specific purpose and was therefore treated as a restricted fund. Income is mainly derived from fundraising and donations, total unrestricted income received was €70,306 in 2018 (2017 - €47,097). There was a surplus in unrestricted income of €24,318 which when added to the opening balance in reserves gives a closing unrestricted reserves balance of €82,007. Total Expenditure in Embrace Farm CLG was €46,988 of which €13,985 related to direct event costs, €29,838 related to other costs.

Going concern

The company is dependent on donations from the general public and fundraising events either hosted by them or on behalf of the company. Therefore, the financial statements have been prepared on a going concern basis.

Reserves Policy

Embrace FARM has a reserves policy that 15% of the year ahead budget will be retained to function the charity for the first three months of the following year.

Restricted Funds

Restricted funds represent funding, grants, donations and sponsorships received which can only be used for particular purposes specified by the donors and binding on the directors. Such purposes are within the overall aims of the charity.

Unrestricted funds

Unrestricted Funds represent amounts which may be spent or applied at the discretion of the directors in furtherance of the mission of the company. They may include designated reserves which are earmarked by the directors for
specific projects.

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.

Signed on behalf of the board

Peter Byrne	Gerard Keenan
Director	Director
17 May 2019	17 May 2019

DIRECTORS' RESPONSIBILITIES STATEMENT

for the year ended 30 June 2018

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", applying Section

1A of that Standard, issued by the Financial Reporting Council. 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 accounting 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In relation to the financial statements which comprise the Income and Expenditure Account, the Balance Sheet, the Reconciliation of Members' Funds, 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 2018.

Signed on behalf of the board

Peter Byrne	Gerard Keenan
Director	Director
17 May 2019	17 May 2019

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 2018

In accordance with our engagement letter dated 2 May 2019 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 2018 which comprise the Income and Expenditure Account, the Balance Sheet, the Reconciliation of Members' Funds, 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

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.

17 May 2019
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.

STATEMENT OF FINANCIAL ACTIVITIES for the year ended 30 June 2018

		Restricted Funds 2018	Unrestricted Funds 2018	Total 2018	Total 2017
Income from:					
Donations and Legacies	5		€ 70,306	€ 70,306	€ 47,097
Charitable activities					
Other trading activities					
Other income	6	€ 1,000		€ 1,000	
Total income		€ 1,000	€ 70,306	€ 71,306	€ 47,097
Expenditure on:					
Raising funds	7	-	€ 3,165	€ 3,165	213
Charitable Activities:	8				
Family & bereavement services		-	€ 30,542	€ 30,542	€ 18,443
Accident survivor services		-	€ 13,281	€ 13,281	-
Total expenditure		**-**	**€ 46,988**	**€ 46,988**	**€ 18,756**
Net income/(expenditure) and net movement in funds for the year		€ 1,000	€ 23,318	€ 24,318	€ 28,341

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing operations.

Approved by the board on 17 May 2019 and signed on its behalf by:

Peter Byrne
Director

Gerard Keenan
Director

BALANCE STATEENT as at 30 June 2018

	2018	2017
Current Assets		
Cash and cash equivalents	88,913	69,926
Creditors: Amounts falling due within one year 12	(6,906)	(12,237)
Net Current Assets	82,007	57,689
Total Assets less Current Liabilities	82,007	57,689
Funds of the charity		
Restricted funds	1,000	-
Unrestricted funds	81,007	57,68z
Members' Funds	82,007	57,689

The financial statements have been prepared in accordance with the provisions applicable to company's subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

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 on the grounds that 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 Aprofit 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 17 May 2019 and signed on its behalf by:

Peter Byrne
Director

Gerard Keenan
Director

RECONCILIATION OF MEMBERS' FUNDS as at 30 June 2018

	Unrestricted funds	Restricted funds	Total
At 1 July 2016	€ 29,348	-	€ 29,348
Surplus for the year	€ 28,341	-	€ 28,341
At 30 June 2017	€ 57,689	-	€ 57,689
Surplus for the year	€ 23,318	€ 1,000	€ 24,318
At 30 June 2018	€ 81,007	€ 1,000	€ 82,007

CASH FLOW STATEMENT for the year ended 30 June 2018

		2018	2017
Cash flows from operating activities			
Surplus for the year		24,318	28,341
		24,318	28,341
Movements in working capital:			
Movement in creditors		(5,331)	4,727
Cash generated from operations		18,987	33,068
Tax paid		-	(4,193)
Net cash generated from operating activities		18,987	28,875
Net increase in cash and cash equivalents		8,987	28,875
Cash and cash equivalents at beginning of financial year		69,926	41,051
Cash and cash equivalents at end of financial year	17	88,913	69,926

1. GENERAL INFORMATION

Embrace FARM Company Limited by Guarantee is a company limited by guarantee incorporated in the Republic of Ireland. The registered office of the company is Annegrove, Mountrath, Co. Laois, which is also the principal place of business 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.

2. 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 2018 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Although not obliged to by law the company has also implemented where relevant the recommendations of the Statement of Recommended Practice (SORP) "Charities SORP FRS 102 - Accounting and Reporting by Charities" as issued by the Charity Commissioners for England and Wales and the Office of the Scottish Charity Regulator rather than the disclosure requirements of the Companies Act 2014 on the basis that the company does not trade for the acquisition of gain by the members.

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" Section 1A, issued by the Financial Reporting Council.

Income

Incoming resources

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.

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the measured reliably. Expenditure is classified under the following activity headings:

- Cost of raising funds.
- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

VAT is irrecoverable and is charged as a cost against the activity for which the expenditure was incurred.

Allocation of support costs

Support costs are those costs that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the companies programmes and activities. These costs have been allocated between costs of raising funds and expenditure on charitable activities as appropriate.

Fund Accounting

Restricted funds

Restricted funds represent funding, grants, donations and sponsorships received which can only be used for particular purpose specified by the donors and binding on the directors. Such purposes are within the overall aims of the charity.

Unrestricted funds

Unrestricted funds represent amounts which may be spent or applied at the discretion of the Directors in furtherance of the objectives of the company. They may include designated reserves which are earmarked by the directors for specific projects.

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.

3. 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.

4. DEPARTURE FROM COMPANIES ACT 2014 PRESENTATION

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

5. NCOME FROM DONATIONS AND LEGACIES

The income for the year has been derived from: -

	2018	2017
Unrestricted funds:		
Sponsorship	-	€ 3,700
Fundraising	**€ 52,738**	€ 37,220
Donations	**€ 17,568**	€ 6,177
	€ 70,306	€ 47,097

6. OTHER INCOME

The income for the year has been derived from: -	2018	2017
Restricted funds: Grant	**€ 1,000**	**-**

7. EXPENDITURE ON RAISING FUNDS

	2018	2017
Unrestricted costs: Promotional awareness	**€ 3,165**	€ 213

Embrace FARM

Farm Accident Support Network

8. EXPENDITURE ON CHARITABLE ACTIVITIES

Programme costs represent necessary costs incurred in the provision of the principal activities of the charity. These costs exclude costs of generating service income and can be analysed as follows:

	Family & bereavement services	**Accident survivor services**	**Total 2018**	Total 2017
Direct costs				
Family & bereavement services	**€ 10,621**		**€ 10,621**	€ 14,239
Accident survivor services	-	**€ 3,364**	**€ 3,364**	-
	€ 10,621	**€ 3,364**	**€ 13,985**	€ 14,239
Support costs	**€ 18,096**	**€ 9,005**	**€ 27,101**	€ 3,106
Governance costs	**€ 1,825**	**€ 912**	**€ 2,737**	€ 1,198
	€ 30,542	**€ 13,281**	**€ 43,823**	€ 18,543

9. SUPPORT COSTS

Support costs are allocated by activity on a percentage basis as deemed appropriate by the directors.

	Family & bereavement services	**Accident survivor services**	**Total 2018**	Total 2017
Insurance	**€ 317**	**€ 158**	**€ 475**	€ 375
Print, post & stationary	**€ 1,104**	**€ 552**	**€ € 1,656**	€ 470
Administration	**€ 9,220**	**€ 4,606**	**€ 13,826**	€ 1,281
Business development	**€ 7,185**	**€ 3,559**	**€ 10,744**	-
Counsellors and speakers	**€ 270**	**€ 130**	**€ 400**	€ 980
	€ **18,096**	€ **9,005**	€ **27,101**	€ 3,106

10. GOVERNANCE COSTS

Governance costs are allocated by activity on a percentage basis as deemed appropriate by the directors.

	Family & bereavement services	Accident survivor services	Total 2018	Total 2017
Training and development	**€ 299**	**€ 149**	**€ 448**	-
Accountancy	**€ 574**	**€ 287**	**€ 861**	€ 861
Strategic planning	**€ 872**	**€ 436**	**€ 1,308**	€ 256
Bank charges	**€ 80**	**€ 40**	**€ 120**	€ 81
	€1,825	**€ 912**	**€ 2,737**	€ 1,198

11. EMPLOYEES

There were no employees in the financial year.

12. CREDITORS

	2018	2017
Amounts falling due within one year		
Accruals	**€ 6,906**	€ 12,237

13. 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.

14. CAPITAL COMMITMENTS

The company had no material capital commitments at the year-ended 30 June 2018.

15. RELATED PARTY TRANSACTIONS

No director or trustee was remunerated or received any other benefits or expenses from the company during the year.

16. POST-BALANCE SHEET EVENTS

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

17. CASH AND CASH EQUIVALENTS

	2018	2017
Cash and bank balances	**€ 88,913**	€ 69,926

18. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on 17 May 2019.

Embrace FARM
Farm Accident Support Network

Embrace FARM Company Limited by Guarantee

(A company limited by guarantee, without a share capital)

SUPPLEMENTARY INFORMATION
RELATING TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

TRADING STATEMENT for the year ended 30 June 2018

Schedule Income	2018	2017
Sponsorship	-	€ 3,700
Fundraising	**€ 52,738**	€ 37,220
Donations	**€ 17,568**	€ 6,177
Other income - Grant	€ 1,000	-
	€ 71,306	€ 47,097
Gross surplus Percentage	**100.0%**	100.0%
Overhead expenses 1	**(€ 46,988)**	(€ 18,756)
Net surplus	**€ 24,318**	€ 28,341

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

SCHEDULE 1: OVERHEAD EXPENSES for the year ended 30 June 2018

Administration Expenses	**2018**	**2017**
Training and development	€ 448	-
Insurance	€ 475	€ 375
Strategic planning	€ 1,308	€ 256
Printing, postage and stationery	€ 1,656	€ 470
Advertising	€ 90	€ 213
Promotional awareness	€ 3,075	-
Family & bereavement services	€ 10,621	€ 14,239
Accident survivor services	€ 3,364	-
Professional services - counsellors & speakers	€ 400	€ 980
Professional services - administration	€ 13,826	€ 1,281
Professional services - business development	€ 10,744	-
Accountancy	€ 861	€ 861
Bank charges	€ 120	€ 81
	€ 46,988	€ 18,756

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