Embrace FARM
Support After Injury & Loss

ANNUAL REPORT 2023

Building a community of support.

Embrace FARM is governed by a voluntary board of directors.

Embrace FARM Company Limited by Guarantee Annual Report and Financial Statements for the financial year ended 30 June 2023

O'Neill Foley Unlimited Company
Chartered Accountants and Registered Auditors
The Brewhouse Abbey Quarter Kilkenny

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DIRECTORS AND OTHER INFORMATION

Directors

- Brian Rohan
- Padraig Higgins
- Ciara McCormack
- Morgan Keane
- William Fahey
- James O'Neill
- Brigid Quigley
- Peter Gohery
- Anne Kinsella
- Angela Hogan

Company Secretary	Angela Hogan
Company Number	564465
Charity Number	20149956
Registered Office	Annegrove Mountrath Co. Laois
Business Address	Annegrove Mountrath Co. Laois

Auditors

O'Neill Foley Unlimited Company
Chartered Accountants and Registered Auditors
The Brewhouse
Abbey Quarter Kilkenny

Bankers

Allied Irish Banks plc
Portlaoise
Laois

Members

Padraig Higgins (Chairperson)
Brian Rohan
Angela Hogan
William Fahey
Anne Kinsella
James O'Neill
Brigid Quigley
Peter Gohery
Ciara McCormack
Morgan Keane

Embrace FARM
Support After Injury & Loss

Directors' Report

For Financial Year ended 30 June 2023

Chairperson's Statement

Another year has flown by, and the need for the work of our organisation has grown due to the continuing growing needs of the farming community. An update from Teagasc shares that farms remain the most high-risk workplace. The Health and Safety Authority (HSA) reported 20 fatalities within the Agriculture, Forestry & Fishing industry for 2023, with 16 of those from farming alone. According to Teagasc Farm Safety Survey, there are 4500 per year on Irish Farms with varying degrees of injury, disruption to farm labour and productivity, as well as the impact these accidents have on a farm family themselves. In 2022, Embrace FARM opened its doors wider to support farm families affected by all types of sudden death and serious injury. The organisation now represents families bereaved by suicide, farm accident and sudden medical events and sudden ill health. In addition, for people who sustain a serious injury that impacts their farm enterprise and family home life we also support in our services. This has led to nearly 25% of the supports we offer going to these new families in our care during 2023 alone.

What this has meant for us is that is driving the need to grow and scale our organisation. Our small, dedicated team of staff and volunteers and board of directors cover the country in supporting families, fundraisers and any event that raises awareness to our purpose. The highest county of support now is in Southwest, Cork being the largest number of families we have, followed closely by Galway, Laois, Tipperary and Wexford. From the far west to the far east of the island, farm families get the support when and how they need it most.

In 2024, we will continue to grow our purpose and our social impact. We will formulate a new strategic plan that will carry us through to 2027. Our biggest goal is to embed more the services and supports we have created in our current strategic plan and continue to nurture our team and volunteers to carry out our work to the very best of our ability.

Padraig Higgins

Padraig Higgins

Directors' Annual Report

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 30 June 2023.

The financial statements are prepared in accordance with the Companies Act 2014, FRS 102 ''The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Directors' Report contains the information required to be provided in the Directors' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The directors of the charity are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the directors of Embrace Farm Company Limited By Guarantee present a summary of its purpose, governance, activities, achievements and finances for the financial year ended 30 June 2023.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2014 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

The charity is limited by guarantee not having a share capital.

Mission, Objectves and Strategy

Mission, Objectives and Strategy

Embrace FARM CLG reviewed and drafted their 2021-2024 Strategic Plan with the following vision, mission and values.

Vision

The organisations vision is of a caring, supportive, and non-judgemental community for farm families affected by sudden death and serious Injury

Mission

The mission of Embrace Farm CLG is to grow and sustain a support network for farm families affected by sudden death and serious injury.

VALUES

Embrace Farm CLG achieves its vision and mission through:

Empathy - Drawing on our personal experience we are always there to help farm families impacted by sudden death and serious injury

Understanding – Based on our personal experiences, we aim to be understanding and supportive to all who need us.

Transparency – We will be compliant with relevant regulations and treat all our partners/stakeholders with integrity.

Guiding and Listening – We are a network for people to ‘reach out’ to with confidentiality and will offer understanding and support to all who contact us.

Respect – We will respect each other, the people we support and the organisations we work/partner with.

Committed – We are committed to supporting those in need (bereaved, traumatised, overwhelmed) as best as we can.

Inclusive – We will support all of those who need our services.

Person Focused – At the heart of everything we do are bereaved families and survivors.

For ten years, Embrace FARM has provided support after sudden death and loss to almost 500 farm families across the island of Ireland. This network was set up in response initially to support the families going through grief and loss following fatal farm accidents i.e., the families behind the annual statistics reported by the Health & Safety Authority. However, as the years passed, the need to go beyond this cohort of farm families grew, to the place where Embrace FARM now supports all types of sudden death and injury affecting a farm family through a range of services tailored to the needs of each individual family it comes in contact with. Farm families are support through our Peer to Peer and our tailored individual services provided through our Encircle Programme, our achievement and performance and outlines these activities for the current year of this report.

Structure

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 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 has welcomed its progression to the Governance Code Compliance set out by the Charities Regultor in 2018. Updating operational policies and risk register to comply with the code have been set out during the financial year and the charity will continue with its commitment to this practice into the future.

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 service past two terms, for as long as they so wish. Industry trustees will return 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 beginning in Jan 2020 and each year thereafter. Industry trustees can each serve a maximum of six years. Changes to Trustees as outlined below for this financial period. Legal advisor to the board, Aisling Meehan, is co-opted annually onto the board to assist with any matters arising for her expertise. The board has agreed that founding members would propose their own replacements which would then be subject to the board approval.

Activities/Services

Strategy & Operations

Strategic Plan

Embrace FARM continued to follow its strategic plan of developing the charity in a sustainable way during this period. With the guidance of its board of directors the decision was put in place to expand the services of organisation offered to support all types of sudden death and injury affecting farm families in Ireland. The charity's current strategy carries them through to 2024 where a new plan will be developed with the board and staff during this time.

Financial Sustainability and Development

Embrace FARM was successful in being awarded the EIP-Agri project funding to develop an deliver its Encircle Programme. This programme would provide tailored one to one emotional and practical supports to farm families affected by sudden death or serious injury in Ireland. A number of KPI's were set out to deliver these services to over 100 families for the duration of this programme. By end of financial year for our 2024, we had already achieved this target. In addition to this programme, it focused our funding development to diversify our sources of funding to grant, trust and foundations, community fundraising and corporate fundraising.

Bereavement Services

Our bereavement services expand to deliver tailored one to one support to over 100 farm families during this accounting period. In addition to these, we held our residential counselling weekend with 25 attending the two-day event support women who have lost their partner or husband suddenly in a farm accident, suspected suicide or sudden fatal illness. Our residential weekend for farm families focusing on children who have lost a parent in a farm accident was held with 15 people in attendance. These weekends allowed families to connect at an informal level in a space where they know others understand the trauma they are experiencing. Our Remembrance Service was held on June 25th 2023, with over 400 people in attendance, and over 30000 viewers online and on the RTE broadcast the following week.

Farm Accident Survivor Services

Our farm accident survivors' group was held 3 times during this accounting period to suit the needs of group members, the group met at the Athlone Springs Hotel in Athlone, allowing people from all corners of the country to travel to attend. The group was facilitated by one of our counsellors and topics such as rehabilitating after a farm accident, looking at new career options and the impact of mental health was discussed within the group. Approximately 15 people attend each support group session.

Christmas Connection

Traditionally, Embrace FARM sends out their newsletter and Christmas card to farm families that have come into contact with the organisation over the years. With over 400 such families on the database, our tradition set during the Covid-19 pandemic continued with farm families receiving a new Christmas tree decoration in remembrance of the loved one they want to keep close during the Christmas period.

Remembrance Service 2023

The Remembrance Service in 2023 welcomed back the farm families affected in person to the annual ecumenical service. With over 400 people in attendance, the Church of the Most Holy Rosary in Abbeyleix was packed to hear over 300 names being commemorated at the event. Photos of the lost loved ones were placed on the altar and every family were invited to come forward and light a candle next to these to remember all those past on before their time. The service was broadcasted on RTE 1 the following weekend.

Achievements and Performance

Strategic Goals	Operational Objectives	Achievements & Performance 2022/2023 Financial Year Objectives
Remember those who have lost their lives as a result of farm accidents	Organise appropriate opportunities to remember those who have lost their lives as a result of farm accidents	Hosting of Annual Remembrance Service livestreamed and broadcast on RTE 1 with audience viewers of 34,000 people and 400 in attendance
Support families affected by farm accidents	• Organise events/activities (including regional) where those affected (including children and young people with the family unit) can network and benefit from mutual support	• Peer to Peer Services delivered as follows: x2 residential weekends to farm families and grieving widows, x4 farm accident survivor support groups and national annual remembrance service. One to One support delivered through Encircle Programme to 100 families during this time
	• Maintain the personal nature and approach to supports	• Twice annual connection to every farm family in Embrace FARM for 2022/2023 approximately 350 families
	• Facilitate the development of alliances and cooperation within the Agri community and other sectors (professional healthcare/well-being organisations) to support those affected by farm accidents	• Continued implementation of the Department of Agriculture EIP-Agri funding for Encircle Programme offering one to one support to farm families after a sudden death or serious injury has occurred

Achievements and Performance continued

Strategic Goals	Operational Objectives	Achievements & Performance 2022/2023 Financial Year Objectives
Support those who have been injured in farm accidents	• Organise events/activities (including regional) where those affected (including children and young people with the family unit) can network and benefit from mutual support	• Delivery of 4 support group meetings during the 2022/2023 accounting period
	• Maintain and expand a panel of professionals (with defined remit) to provide specialised support	• Funding from Bank of Ireland Begin Together Fund for the next phase of support services for farm accident survivors
	• Facilitate the development of alliances and cooperation within the Agri community and other sectors (professional healthcare/well-being organisations to support those affected by farm accidents	• Continued implementation of the Department of Agriculture EIP-Agri funding for Encircle Programme offering one to one support to farm families after a sudden death or serious injury has occurred
Develop and continually improve the supports for farm families in a phased way	• Develop and continually improve the supports for farm families in a phased way	• Development and delivery of sustainable funding model to continue support services following current funding ending in Dec 2023 with DAFM
	• Identify possible areas for expansion of supports (including other situations/circumstances/trauma impacting on farm families)	• Research and engage with other charities and industry professionals (Agri) on how Embrace FARM can support
	• Develop a plan for expansion of supports including resources required e.g., financial/personnel). Develop partnerships/alliances with other professional organisations for the delivery of supports	• Sustainability Plan developed looking at the community, organisational and financial sustainability of the charity and how this can be implemented in all areas to continue on its good work
	• Assess the impact of organisation (volunteers, budget etc.,) of the possible expansion of supports	• Record of KPIs set with EIP-Agri Funding for Encircle Programme tracking objectives and outcomes as set out with staff, board and funders

Achievements and Performance continued

Strategic Goals	Operational Objectives	Achievements & Performance 2022/2023 Financial Year Objectives
Increase profile and public awareness	• Develop and revise as necessary clear concise information and messages about the organisation and its work	• Development of new promotional material of Embrace FARM services in a concise information booklet. Development of animated video shorts to promote services in new programme. Set out key media campaigns around events and materials as they happen/are published with 91 media placings during to a national audience of 10,755,692 during this accounting period
Seek to ensure the sustainability of Embrace FARM	• Financial Planning to focus on • Income (fundraising, donations, grants, corporate) • New & innovative funding opportunities • Expenditure - current and planned activities (budgeting, control, procedures) • Seek to create a sustainable and ethical stream of funding	• Hiring of Financial Administrator to assist with the financial reporting and administration of the organisation. Review of financial systems and information in line with the needs of the organisation. Engagement of grant writing services to target specific funding for application for the continued service offering and development of the organisation. 23 grants applied for and 3 were successful during this accounting period
	• Develop a structured business plan (including annual work plans and budgets)	• Business Plan and cashflow forecasting for calendar years in line with funding requirements and commitments
	• Manage and support effectively employees and any sub-contractors	• Review and implementation of operational plans for current staff members
Operate to the highest standards of governance	• Identify and maintain the critical areas for which the organisation needs specific policies and procedures	• Review of current policies in line with recommendations for the Governance Code Compliance

Financial Review

Embrace Farm CLG had total income of €403,023 in 2023 (2022 - €178,684). €246,501 (61%) was received for specific purposes and was therefore treated as restricted funds. Total unrestricted income received was €156,522 which represented 39% of income and was mainly derived from management charges, fundraising and donations, and amortisation of grants. There was a surplus in unrestricted income of €43,916 which when added to the positive opening balance in unrestricted reserves increase the closing unrestricted reserves balance to €122,456.

Total Expenditure in Embrace Farm CLG was €362,630 of which €31,703 related to direct event costs, €97,523 related to wages and salaries and €46,989 related to other event costs, €46,989 related to advertising and the balance related to other general expenses.

Financial Results

At the end of the financial year, the charity had gross assets of €144,613 (2022 - €200,156) and gross liabilities of €25,680 (2022 - €121,616). The net assets of the charity have increased €40,393.

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 of the donors and binding on the directors. Such purposes are within the overall aims of the charity

Unrestricted funds

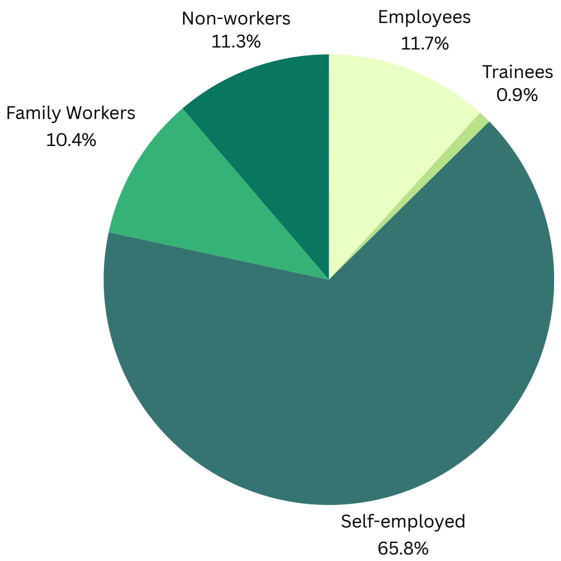
Unrestricted Funds represent amounts which may be spent or applied at the discretion of the directors in furtherance of the mission of the company. They may include designated reserves which are earmarked by the directors for specific projects

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.

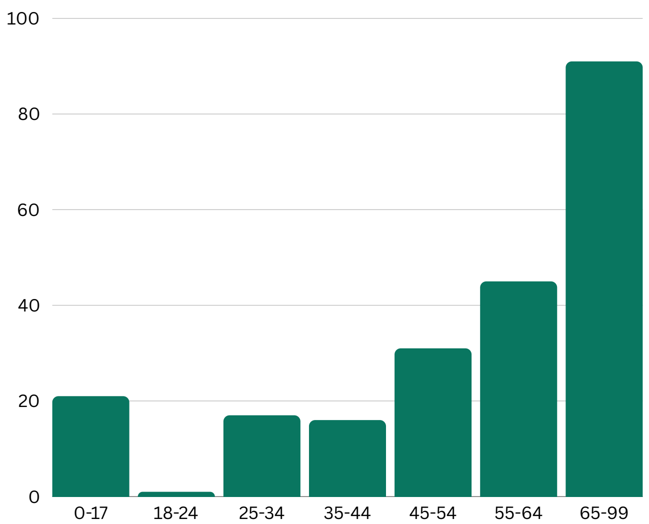
Impact - Agriculture, Forestry and Fishing Fatal Workplace Injuries 2013-2022

Fatalities by Employment Status



Fatalities by Gender

Fatalities by Age Group

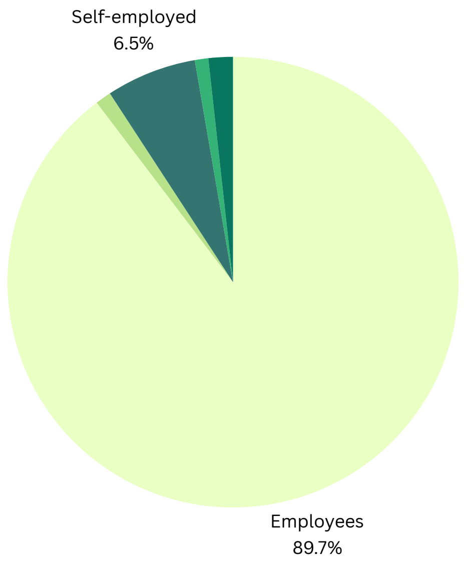


Fatalities by Year

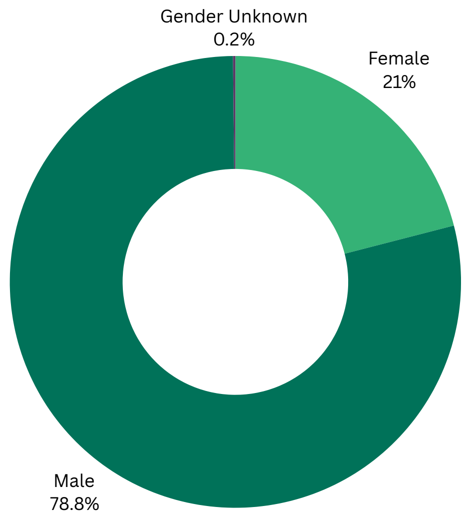
Data source: https://www.hsa.ie/eng/topics/statistics/sector_statistics/agriculture_forestry_and_fishing/

Agriculture, Forestry and Fishing Non-Fatal Workplace Injuries 2013-2022

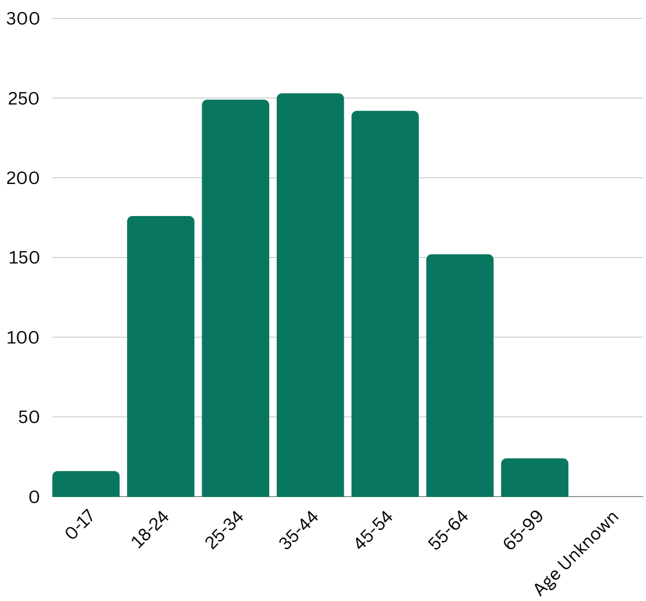
Fatalities by Employment Status



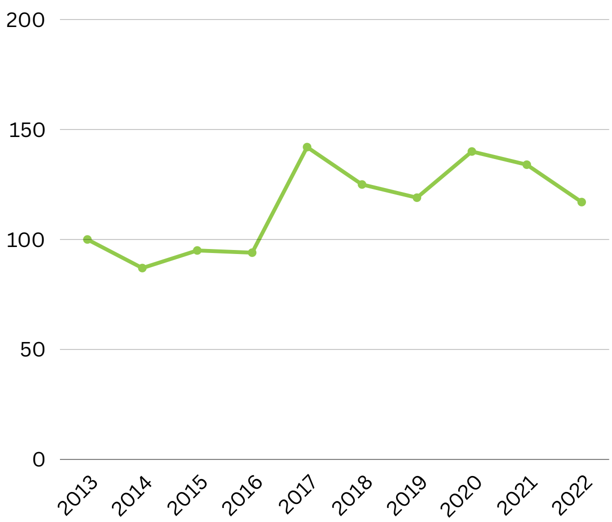
Fatalities by Gender



Fatalities by Age Group



Fatalities by Year



Data source: https://www.hsa.ie/eng/topics/statistics/sector_statistics/agriculture_forestry_and_fishing/

Future Developments

The company plans to continue its present activities.

Challenges/barriers

This accounting period highlighted to the enormity of increasing our service offering to include a specifically tailored programme like Encircle would take a greater set up and development than initially planned in early 2022, therefore, the KPIs we had set began later in the year than anticipated. By early 2023, the staff and professionals gathered to deliver this were well in place and the targets we were set out to achieve were well underway.

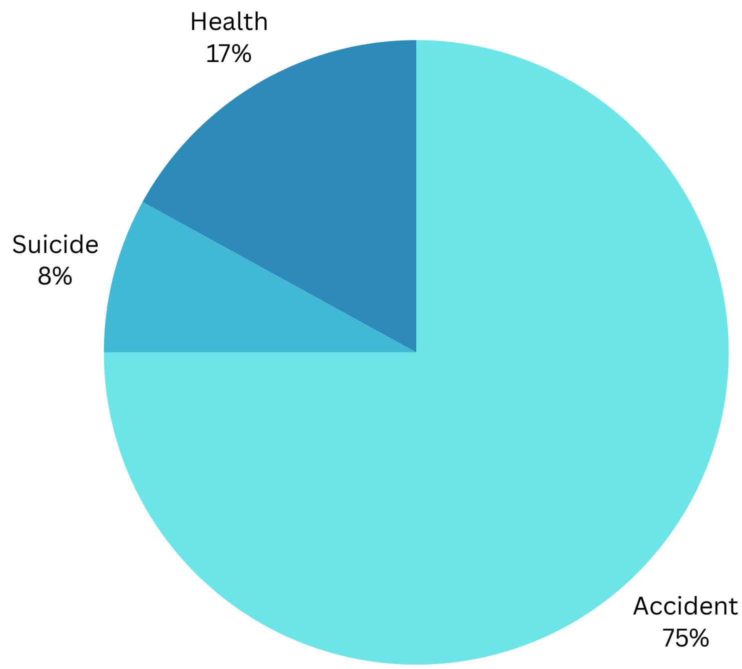
Future Plans

The main plan to achieve our strategic goals beyond this accounting period is to focus on the sustainability of what we do. How we operate our organisation, how our services can be continued to be delivered, and how our community needs are met in a sustainable manner.

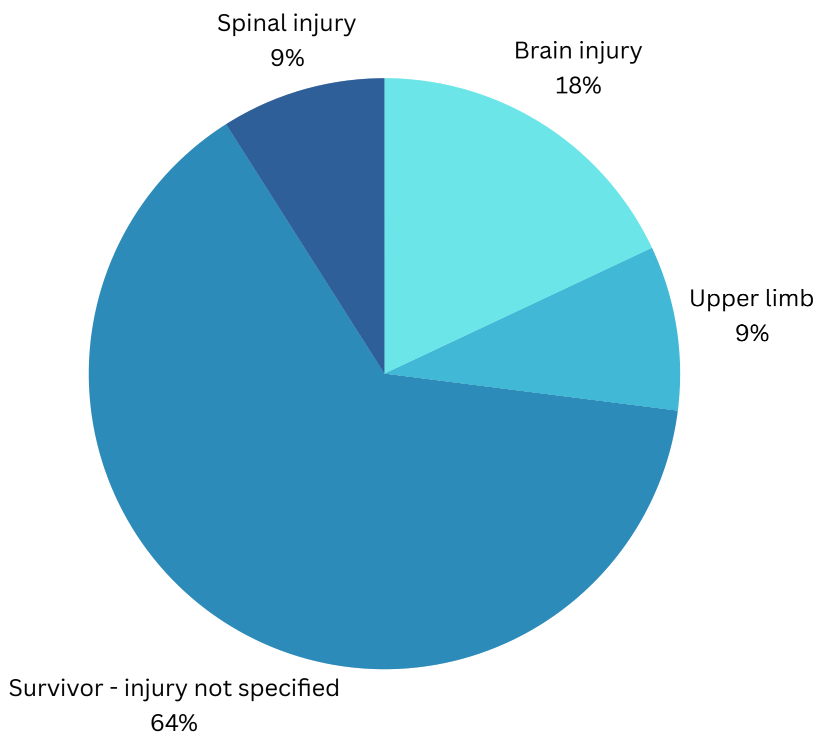
Our Impact was acutely measured during this time with thanks to the new programme development. The below table demonstrates our targets set on this:

Service	KPI	Actual Number Achieved	Comment
Encircle Programme	100 (For duration of programme)	91 (For this accounting period	Number of families supported were nearly reached during this accounting period making us ahead of our goals for the project duration
Remembrance Service	30,000 (Online/Televised viewing figures)	34,000 (Online/televised viewing figures)	2022 was return to in person service following Covid-19 so the actual number of people viewing our service as well as 400 attending in person
Peer to Peer Events	4	5	An additional conference for the Encircle Programme increased the number of peer to peer in person events held during this time
Media Placings	91	50	Online and Print media

Embrace FARM Types of Bereavement Supported 2023



Embrace FARM - Types of Serious Injury Supported 2023



Case Studies

The following examples give an outline of the types of cases Embrace FARM supports:

Case Study - Family who lost both parents

A neighbour of a family made contact with Embrace FARM looking for support for a young family. His wife is a trustee for this family farm, and she is also looking for legal advice.

Background

There are three young people in this family, who lost their dad to suicide 3 years ago, and lost their mum to cancer this year. The three children are aged 20yrs, 19yrs, and 16yrs. There has been a long legal battle regarding the family farm and this caused a lost of stress for this family along with the tragic loss of both parents.

Current Issues

On initial conversation with the neighbour, it was explained what supports we can offer both his wife as trustee and for the young people in the family and if they would like me to visit them at home to go through the different types of supports. I spoke with the young people at their home, listening and providing support as they told their story of losing both parents and now being left on their own to run the farm, and explained the counselling supports and practical supports we can offer.

Supports

- The different types of supports that are offered to the families was explained
- A referral was made for legal guidance for the neighbour who is trustee to this families farm
- A home visit to the family was arranged, a referral for financial guidance was made
- Supports are on-going for this family

Case Study - Family who lost both parents

Betty made contact with Embrace FARM just days after losing her husband, looking for support.

Background

Betty lost her husband in 2023 from a cancer diagnosis, they have 3 adult songs and one 17 year old son. They have a dairy farm. Betty does not have any idea how to run a farm and her adult children do not live near her.

Current Issues

Betty is concerned about how she will cope with milking the cows and the daily running of the farm, she can't even grieve as these issues are immediate and causing such stress on her at present. She does not have any experience of the running of the farm so is feeling overwhelmed with making decisions regarding the family farm.

Supports

- The different types of supports that are offered to the families was explained
- Information packs and candles were sent out to the family with a follow up call arranged for a week later
- On follow up call, Betty asked if she could get counselling for herself and her children.
    - She asked if she could avail of practical supports to discuss options regarding the family farm to get guidance on what options were out there for her to help with these current concerns which are causing a lot of stress and worry at this time for her.
    - A referral has been made for legal support and guidance for Betty and her family along with counselling support for both herself and her children
- Support is on-going for this family

Embrace FARM Supports by County 28/08/2024

Our geographical impact can be illustrated through the number of families we now support in each county as per the table below.

County	No. of Families Supported
Co. Armagh	4
Co. Carlow	9
Co. Cavan	12
Co. Clare	19
Co. Cork	60
Co. Derry	4
Co. Donegal	6
Co. Down	8
Co. Dublin	16
Co. Fermanagh	1
Co. Galway	35
Co. Kerry	15
Co. Kildare	4
Co. Kilkenny	24
Co. Laois	37
Co. Leitrim	7
Co. Limerick	19

Embrace FARM Supports by County 28/08/2024

Table continued from previous page.

County	No. of Families Supported
Co. Longford	9
Co. Louth	8
Co. Mayo	11
Co. Meath	18
Co. Monaghan	7
Co. Offaly	23
Co. Roscommon	8
Co. Sligo	8
Co. Tipperary	35
Co. Tyrone	7
Co. Waterford	9
Co. Westmeath	7
Co. Wexford	29
Co. Wicklow	8

Although many of our KPI set out were achievable in a metric value, one measure we set was the 'increase in empathy and support', we achieved this by measuring the response from people we support at the beginning and during their time with us.

Directors and Secretary

The directors who served throughout the financial year, except as noted, were as follows:

- Brian Rohan
- Padraig Higgins
- Ciara McCormack
- Morgan Keane
- William Fahey
- James O'Neill
- Brigid Quigley
- Peter Gohery
- Anne Kinsella
- Angela Hogan

The secretary who served throughout the financial year was Angela Hogan.

Compliance with Sector-Wide Legislation and Standards

The charity engages with legislation, standards and codes which are developed for the sector. Embrace FARM Company Limited by Guarantee subscribes to and is compliant with the following:

- The Companies Act 2014
- The Charities SORP (FRS 102)
- Charities Act 2009
- Charities Governance Code (ROI)
- The Charity's governing document
- National minimum wage legislation (ROI: National Minumum Wage Act 2000)
- Data Protection legislation (GDPR)
- Tax Legislation
- Health and Safety legislation
- Criminal and Anti Money Laundering Legislation
- Equality legislation
- Environmental regulations

Post Balance Sheet Events

There have been no significant events affecting the company since the financial year-end. The directors and board members, in line with the Government directives, have made decisions which, in their opinion, protect the health and safety of their service users and the company's underlying business. They are confident these decisions will ensure the future sustainability of the company.

The Auditors

The auditors, O'Neill Foley Unlimited Company, (Chartered Accountants) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

Statement on Relevant Audit Information

In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are directors at the time this report is approved are aware, there is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

Accounting Records

To ensure that adequate records are kept in accordance with Sections 218 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, Mouthrath, Laois.

Approved by the Board of Directors on 24 May 2024 and signed on its behalf by:

Brian Rohan - Director
24 May 2024

Wiilliam Fahey - Director
24 May 2024

DIRECTORS' RESPONSIBILITIES STATEMENT

The directors are responsible for preparing the Directors' Annual Report and the Financial Statements in accordance with the Companies Act 2014 and applicable 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. 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 charity will continue in operation.

The director confirm that they have complied with the above requirements in preparing the financial statements.

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

Director's Responsibilities Statement continued on next page

DIRECTORS' RESPONSIBILITIES STATEMENT CONT'D

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

In so far as the directors are aware:

- there is no relevant audit information (information needed by the charity's auditor in connection with preparing the auditor's report) of which the charity's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Approved by the Board of Directors on 24 May 2024 and signed on its behalf by:

Brian Rohan - Director
24 May 2024

Wiilliam Fahey - Director
24 May 2024

Embrace FARM
Support After Injury & Loss

Independent Auditor's Report

For Financial Year ended 30 June 2023

Report on the audit of the financial statements

Opinion

We have audited the charity financial statements of Embrace FARM Company Limited by Guarantee ('the Charity') for the financial year ended 30 June 2023 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flow and notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 30 June 2023 and of its deficit for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Based on the work we have performed, we have not identified any material...

Report on the audit of the financial statements

Conclusions relating to going concern - CONT'D

...uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue. Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other Information

The directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

Based on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements;
- in our opinion, the Directors' Annual Report has been prepared in accordance with the Companies Act 2014; and
- the accounting records of the charity were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors’ remuneration and transactions required by sections 305 to 312 of the Act are not complied with by the charity. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 17, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operation, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity’s internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by directors.
- Conclude on the appropriateness of the directors’ use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the dates of our Auditor’s Report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and the whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the charity's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume any responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

Declan Murphy

24 May 2024

For and on behalf of
O'NEILL FOLEY UNLIMITED COMPANY
Chartered Accountants and Registered Auditors The Brewhouse

Abbey Quarter Kilkenny

Embrace FARM
Support After Injury & Loss

Financial Activities

For Financial Year ended 30 June 2023

Statement of Financial Activity

Incorporating an Income and Expenditure Account

Income from:	Notes	2023 Unrestricted Funds €	2023 Restricted Funds €	2023 Total €	2022 Total €
Donations and legacies	3.1	125,848	-	125,848	83,646
Charitable activities	3.2	9,404	246,501	255,905	90,383
Other income	3.3	21,270	-	21,270	4,655
Total income		156,522	246,501	403,023	178,684

Expenditure on:					
Raising funds	4.1	4,551	-	4,551	10,000
Charitable activities	4.2	107,255	247,933	355,188	183,843
Other expenditure	4.3	800	2,091	2,891	9,008
Total expenditure		**112,606**	**250,024**	**362,630**	**202,851**
Net income (expenditure)/Net movement in funds		**43,916**	(3,523)	**40,393**	(24,167)
Total funds beginning of the year	16	**78,540**	-	**78,540**	102,707
Total funds beginning of the year		**122,456**	(3,523)	**118,933**	78,540

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

Balance Sheet

		2023	2022
Fixed Assets	Notes	€	€
Tangible assets	10	2,970	1,476
Current Assets			
Debtors	11	5,421	18,747
Cash at bank and in hand	12	136,222	179,933
		141,643	198,680
Creditors: Amounts falling due within one year	13	(25,680)	(121,616)
Net Current Assets		115,963	77,064
Total Assets less Current Liabilities		118,933	78,540
Funds			
Restricted Trust Funds		(3,523)	-
General Funds (unrestricted)		122,456	78,540
Total funds		118,933	78,540

Approved by the board on 24 May 2024 and signed on its behalf by:

Brian Rohan - Director
24 May 2024

William Fahey - Director
24 May 2024

Statement of Cash Flows		2023	2022
Cash flows from operating activities	Notes	€	€
Net movements in funds		40,393	(24,167)
Adjustments for Depreciation		1,006	506
Movements in working capital:			
Movement in debtors		41,399	(23,661)
Movement in creditors		13,326	(18,747)
Cash (used in)/generated from operations		(95,690)	103,265
Cash flow from investing activities		(40,965)	60,857
Payments to acquire tangible assets		(2,500)	(1,620)
Net (decrease)/increase in cash and cash equivalents		(43,465)	59,237
Cash and cash equivalents at beginning of financial year		179,332	120,095
Cash and cash equivalents at end of financial year	12	135,867	179,332

Embrace FARM
Support After Injury & Loss

Notes
To Financial Statements
For Financial Year ended 30 June 2023

General Information 1

Embrace FARM Company Limited by Guarantee is a company limited by guarantee incorporated and registered in Ireland. The registered number of the company is 564465. The registered office of the company is Annegrove, Mountrath, Co. Laois which is also the principal place of business of the charity. The financial statements have been presented in Euro (€) which is also the functional currency of the charity.

Summary of Significant Accounting Policies 2

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

Statement of compliance

The financial statements of the charity for the financial year ended 30 June 2023 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the financial reporting standard applicable in the UK and Republic of Ireland FRS 102".

Funds accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furthermore of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income

Incoming resources are recognised by inclusion in the Statement of Financial Activities only when the company is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Incoming from charitable activities

Income from charitable acitivities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.
- Time based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probably and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follow:

Fixtures, fittings and equipment - 5 years

Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred

3 INCOME

Donations and Legacies	Unrestricted Funds	Restricted Funds	2023	2022
3.1	€	€	€	€
Donations and legacies	125,848	-	125,848	83,646

Charitable Activities	Unrestricted Funds	Restricted Funds	2023	2022
3.2	€	€	€	€
Grants from governments and other co-funders: income from charitable activities	9,404	246,501	255,905	90,383

Other Income	Unrestricted Funds	Restricted Funds	2023	2022
3.3	€	€	€	€
Other income	21,270	-	21,270	4,655

4 EXPENDITURE

Raising Funds	Direct Costs	Other Costs	Support Costs	2023
4.1	€	€	€	€
Raising Funds	4,551	-	-	4,551

Charitable Activities	Direct Costs	Other Costs	Support Costs	2023
4.2	€	€	€	€
Expenditure on charitable activities	185,651	72,812	96,725	355,188

Other Expenditure	Direct Costs	Other Costs	Support Costs	2023
4.3	€	€	€	€
Other expenditure	-	2,891	-	2,891

Support Costs	Charitable Activities	2023
4.4	€	€
Support	96,725	96,725

Analysis of Support Costs

5

	2023	2022
Depreciation of tangle assets	96,725	120,963

Support Costs

6

Support costs are made up of the following:	2023	2022
	€	€
Insurance	2,060	2,028
Print, Post & Stationary	4,500	2,696
Administration	-	39,117
Business Development	6,426	40,703
Counsellors & Speakers	32,226	7,548
Programme Coordinator	6,095	15,490
Wage & Salaries (including ER PRSI)	-	13,381
Communication Costs	13,635	-
Project Management	31,783	-
Project Management	96,725	120,963

Net Income

7

Net Income is stated after charging/(crediting)	2023	2022
	€	€
Depreciation of tangible assets	1,006	506
Auditor’s remuneration: Audit Services	4,451	2,251

Employees and Remuneration 8

Number of employees	2023	2022
The average number of persons employed during the financial year was as follows:		
	Number	Number
Adminstration	3	1
Manager	1	1
Project Management	4	2

The staff costs comprise		
	€	€
Wage and salaries	97,523	13,381

Employee Benefits 9

There are no employees who received a salary in excess of €70,000

Tangible Fixed Assets 10

Cost	Fixtures, fittings and equipment	Total
	€	€
At 1 July 2022	2,530	2,530
Additions	2,500	2,500
At 30 June 2023	5,030	5,030

Depreciation	Fixtures, fittings and equipment	Total
	€	€
At 1 July 2022	1,054	1,054
Charge for the financial year	1,006	1,006
At 30 June 2023	2,060	2,060

Net book value	Fixtures, fittings and equipment	Total
	€	€
At 30 June 2023	2,970	2,970
At 30 June 2022	1,476	1,476

Debtors 11

Cost	2023	2022
	€	€
Trade debtors	137	-
Prepayments	822	-
Accrued income	4,462	18,747
	5,421	18,747

Cash and Cash Equivalents 12

	2023	2022
	€	€
Cash and bank balances	136,222	179,933
Bank overdrafts	(355)	(601)
	135,867	179,332

Creditors 13

Amounts falling due within one year	2023	2022
	€	€
Amounts owed to credit institutions	355	601
Trade creditors	16,149	-
Taxation and social security costs	3,854	2,132
Accruals	5,322	22,382
Deferred income	-	96,501
	25,680	121,616

14 Information Relating to the Government Grants
in accordance with Circular 13/2014

Grantor	Department of Agriculture, Foor and Marine
Grant Department	Department of Agriculture, Food and Marine
Grant Programme	European Innovation Partnership Scheme
Purpose of the Grant	To implement An Meitheal Feirme Project
Term	Once Off
Total grant awarded	€300,000
Amount of the grant taken to income in the current financial statements	€246,501
Cash received in the financial year	€150,000
Movement in Grant amounts deferred	(€96,501)

15 Reserves

Amounts falling due within one year	2023	2022
	€	€
At the beginning of the year	78,540	102,707
Surplus/(Deficit) for the financial year	40,393	(24,167)
At the end of the year	118,933	78,540

Funds 16

Reconciliation of movement in funds	Unrestricted Funds	Restricted Funds	Total
16.1	€	€	€
At 1 July 2021	102,707	-	102,707
Movement during the financial year	(26,167)	-	(24,167)
At 30 June 2022	78,540	-	78,540
Movement during the financial year	43,916	(3,523)	40,393
At 30 June 2023	122,456	(3,523)	118,933

Analysis of movement in funds	Balance	Income	Expenditure	Transfer between funds	Balance 30 June 2023
16.2	€	€	€	€	€
Restricted funds					
Restricted	-	246,501	250,024	-	(3,523)
Unrestricted funds					
Unrestricted general	78,540	156,522	112,606	-	122,456
Total funds	78,540	403,023	362,630	-	118,933

Analysis of net assets by fund	Fixed assets - charity use	Current assets	Current liabilities	Total
16.3	€	€	€	€
Unrestricted general funds	2,970	141,288	(25,325)	118,933
	2,970	141,288	(25,325)	118,933

Status 17

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.

Related Party Transactions 18

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

There were no related party transactions in the financial period.

Post-balance Sheet Events 19

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

Related Party Transaction 20

The financial statements were approved and authorised for issue by the Board of Directors on 24 May 2024.

Supplementary Information

Embrace Farm Limited by Guarantee Supplementary Information relating to the financial statements.

For Financial Year ended 30 June 2022

NOT COVERED BY THE AUDITORS REPORT.
THE FOLLOWING PAGES DO NOT FORM PART OF THE AUDITED FINANCIAL STATEMENTS

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

Operating statement for financial year ended 30 June 2023

Income	Schedule	2023	2022
		€	€
Donations		26,445	41,815
Fundraising		99,403	41,831
The Community Foundation of Ireland		-	12,000
Laois Leader		3,000	18,747
Other grants		6,404	-
Dept of Agri		246,501	59,636
Management charges		21,270	4,655
		403,023	178,684
Charitable activities and other expenses	1	(362,630)	(202,851)
Net surplus/(deficit)		40,393	(24,167)

Administration Expenses	2023	2022
	€	€
Wages and Salaries	97,523	13,381
Social Welfare Costs	2,634	535
Training and Development	21,270	4,655
Insurance	2,060	2,028
Strategic Planning	4,500	2,696
Printing, Postage and Stationary	51,665	10,999
Advertising	2,891	9,008
Advertising - website costs	21,358	-
Promotional Awareness	3,613	1,167
Fundraising Costs	3,409	8,329
Telephone	46,989	31,703
Computer costs	146	2,049
Travel	32,226	7,548
Family & bereavement services	-	39,117
Accident survivor services	6,426	40,703
Professional services - counsellors & speakers	6,095	15,490
Professional services- administration	13,635	-
Professional services - business development	31,783	-
Professional services- Programme Coordinator	5,089	-
Consultancy fees	-	4,437
Accountancy	1,984	4,797
Bank charges	4,451	2,251
General expenses	209	519
Subscriptions	1,468	570
Auditor's remuneration	200	363
Depreciation of tangible assets	1,006	506
	362,630	202,851