

# ACRONYMS

AD	Anaerobic Digester
BANI	Brittle, Anxious, Non-linear, Incomprehensible
BPR	Business Property Relief
BPS	Basic Payment System
CFO	Chief Financial Officer
ELMS	Environmental Land Management Scheme
ELS	Entry Level Scheme
FBS	Farm Business Survey
FBT	Farm Business Tenancy
GDP	Gross Domestic Product
GVA	Gross Value Addition
HLS	Higher Level Scheme
IHT	Inheritance Tax (Relief)
KAAS	Knowledge as a Service
NGO	Non-governmental Organisation
ONS	Office for National Statistics
PPPs	Public Private Partnerships
ROCE	Return on Capital Employed
SDGs	Sustainable Development Goals
SFI	Sustainable Farming Initiative
TAAS	Technology as a service
TCFD	Taskforce for Climate-Related Financial Disclosures
TNFD	Taskforce Nature Related Financial Disclosures
UAA	Utilised Agricultural Area
UK	United Kingdom

# REFERENCES

- 1 <https://www.gov.uk/government/publications/a-uk-government-food-strategy-for-england/a-uk-government-food-strategy-for-england-considering-the-wider-uk-food-system>
- 2 <https://www.gov.wales/sites/default/files/publications/2025-04/community-food-strategy.pdf>
- 3 <https://www.daera-ni.gov.uk/publications/northern-ireland-food-strategy-framework>
- 4 <https://www.legislation.gov.uk/asp/2022/5/contents>
- 5 <https://www.nationalfoodstrategy.org>
- 6 Grandin, T., & Duffy, K. (2008). Developing talents: Careers for individuals with Asperger syndrome and high-functioning autism. AAPC Publishing.
- 7 <https://www.gov.uk/missions/economic-growth>
- 8 <https://www.gov.uk/government/publications/industrial-strategy>
- 9 <https://publications.parliament.uk/pa/cm5901/cmselect/cmenvaud/1242/report.html>
- 10 [https://consult.defra.gov.uk/land-use-framework/land-use-consultation/supporting\\_documents/Land%20Use%20Consultation.pdf](https://consult.defra.gov.uk/land-use-framework/land-use-consultation/supporting_documents/Land%20Use%20Consultation.pdf)
- 11 <https://www.gov.uk/government/publications/environmental-improvement-plan-annual-progress-report-2024-to-2025/environmental-improvement-plan-annual-progress-report-april-2024-to-march-2025>
- 12 <https://www.gov.uk/government/publications/criteria-for-30by30-on-land-in-england/30by30-on-land-in-england-confirmed-criteria-and-next-steps>
- 13 <https://environmentagency.blog.gov.uk/2024/04/10/reducing-methane-emissions-to-help-combat-climate-change/>
- 14 <https://www.gov.scot/publications/scotlands-third-land-use-strategy-2021-2026-getting-best-land/>
- 15 <https://planningaidwales.org.uk/future-wales-the-national-plan-2040/#:~:text=The%20National%20Plan%20sets%20out,account%20of%20the%20National%20Plan.>
- 16 <https://library2.nics.gov.uk/pdf/dfp/2013/ABSJ.pdf>
- 17 <https://ruralpolicygroup.com/wp-content/uploads/2025/06/Fields-of-Opportunity-100dpi.pdf>
- 18 <https://www.gov.uk/government/publications/enabling-a-natural-capital-approach-enca-guidance/enabling-a-natural-capital-approach-guidance>
- 19 <https://www.ons.gov.uk/peoplepopulationandcommunity/wellbeing/articles/ukmeasuresofnationalwellbeing/dashboard>
- 20 <https://www.gov.uk/government/publications/farming-evidence-pack-a-high-level-overview-of-the-uk-agricultural-industry/farming-evidence-key-statistics-accessible-version>
- 21 [https://ec.europa.eu/eurostat/statistics-explained/index.php?title=Performance\\_of\\_the\\_agricultural\\_sector](https://ec.europa.eu/eurostat/statistics-explained/index.php?title=Performance_of_the_agricultural_sector)
- 22 <https://ruralpolicygroup.com/wp-content/uploads/2023/05/RPG-Sustainable-Food-Report-2023.pdf>
- 23 <https://www.ons.gov.uk/employmentandlabourmarket/peopleinwork/employmentandemployeetypes/bulletins/businessregisterandemploymentsurveybresprovisionalresults/provisionalresults2023>
- 24 [https://assets.publishing.service.gov.uk/media/68125a990a8696a367e727a8/1\\_-\\_Population\\_01\\_05\\_2025.pdf](https://assets.publishing.service.gov.uk/media/68125a990a8696a367e727a8/1_-_Population_01_05_2025.pdf)
- 25 [https://assets.publishing.service.gov.uk/media/69387d637a605b2d61cd8ff8/7\\_Rural\\_Economic\\_Bulletin\\_10\\_12\\_2025.pdf](https://assets.publishing.service.gov.uk/media/69387d637a605b2d61cd8ff8/7_Rural_Economic_Bulletin_10_12_2025.pdf)
- 26 Edwards, J. R. (2024). Capitalism and the return on capital employed. Some further evidence. The British Accounting Review, 56(6), 101320.

- 27 <https://www.ons.gov.uk/economy/nationalaccounts/uksectoraccounts/bulletins/profitabilityofukcompanies/apriltojune2024>
- 28 <https://assets.publishing.service.gov.uk/media/5a7f2539ed915d74e6228aa8/fbs-balancesheetanalysis-28jul16.pdf>
- 29 <https://assets.publishing.service.gov.uk/media/5c45d5dce5274a6e4f614df7/fbs-balancesheetanalysis-23jan18.pdf>
- 30 <https://assets.publishing.service.gov.uk/media/5e318e03e5274a08e745c878/fbs-balancesheetanalysis-22jan19.pdf>
- 31 <https://assets.publishing.service.gov.uk/media/60e2f6e8d3bf7f7c389ab323/fbs-balancesheetanalysis-30jan20.pdf>
- 32 <https://www.gov.uk/government/statistics/historic-balance-sheet-analysis-and-farming-performance-england/balance-sheet-analysis-and-farming-performance-england-202021-statistics-notice>
- 33 <https://www.gov.uk/government/statistics/balance-sheet-analysis-and-farming-performance-england/balance-sheet-analysis-and-farming-performance-england-202324-statistics-notice>
- 34 Fixed assets are the assets, property, equipment etc. that the farming business uses to operate its business. Whilst some fixed assets may depreciate over time e.g. equipment other fixed assets such as land have appreciated (increased in value).
- 35 A working capital deficit is caused when a business's current liabilities (accounts to be paid, salaries, short-term loans) exceed its current assets meaning it has insufficient liquid assets (assets that can be converted into cash) to cover what it needs to pay. Options are to negotiate payment terms or to restructure long term loans to provide liquidity in the short term.
- 36 <https://mro.massey.ac.nz/server/api/core/bitstreams/b3992531-9f1f-4d38-8aca-d1a22afb1a5e/content>
- 37 <https://www.gov.uk/government/publications/sustainable-farming-incentive-scheme-expanded-offer-for-2024/sfi-scheme-information-expanded-offer-for-2024>
- 38 <https://commonslibrary.parliament.uk/research-briefings/cbp-9888/s>
- 39 <https://www.un.org/sustainabledevelopment/hunger/>
- 40 <https://www.theccc.org.uk/publication/the-seventh-carbon-budget/#:~:text=We%20estimate%20that%20the%20net,the%20Seventh%20Carbon%20Budget%20period.>
- 41 <https://mro.massey.ac.nz/server/api/core/bitstreams/b3992531-9f1f-4d38-8aca-d1a22afb1a5e/content>
- 42 Kowalska, A., & Manning, L. (2022). Food safety governance and guardianship: The role of the private sector in addressing the EU ethylene oxide incident. *Foods*, 11(2), 204. <https://doi.org/10.3390/foods11020204>
- 43 <https://www.globalgap.org>
- 44 <https://redtractor.org.uk/assurance/>
- 45 <https://www.fwi.co.uk/business/business-management/staff/coronavirus-defra-launches-pick-for-britain-website>
- 46 <https://www.gov.uk/government/news/coffey-were-listening-and-making-elms-work-for-upland-farmers>
- 47 <https://www.gov.uk/government/publications/school-food-standards-resources-for-schools/school-food-standards-practical-guide>
- 48 McIntyre, R. L., Adamson, A. J., Nelson, M., Woodside, J., Beattie, S., & Spence, S. (2022). Changes and differences in school food standards (2010–2021) and free school meal provision during COVID-19 across the UK: Potential implications for children's diets. *Nutrition Bulletin*, 47(2), 230-245.
- 49 Godin, S. (2008). *Tribes: We need you to lead us*. Penguin. UK.
- 50 Robyn, E. (2000). Creating tribes. *College Teaching*, 48(2), 65-68.
- 51 Manning, L., & Grant, J. H. (2025). Place-Based Impact: Accelerating Agri-Technology Adoption in an Evolving 'Place'. *Sustainability*, 17(12), 5292. <https://doi.org/10.3390/su17125292>

- 52 The aim in using the word 'tribe' here is not intended to be a form of cultural appropriation of the language of the indigenous, but instead to seek to explain the characteristics of the collective mindset of UK agriculture and probably multiple land-based communities across the world.
- 53 Wielsma, A. J., & Brunninge, O. (2019). "Who am I? Who are we?" Understanding the impact of family business identity on the development of individual and family identity in business families. *Journal of Family Business Strategy*, 10(1), 38-48.
- 54 <https://familybusiness.org/content/family-businesses-have-a-massive-impact-on-the-uk-economy>
- 55 [https://assets.publishing.service.gov.uk/media/66e7e0b33f1299ce5d5c3ed9/Farming\\_evidence\\_pack\\_16sept24.pdf](https://assets.publishing.service.gov.uk/media/66e7e0b33f1299ce5d5c3ed9/Farming_evidence_pack_16sept24.pdf)
- 56 [https://assets.publishing.service.gov.uk/media/6751af4719e0c816d18d1df3/Plan\\_for\\_Change.pdf](https://assets.publishing.service.gov.uk/media/6751af4719e0c816d18d1df3/Plan_for_Change.pdf)
- 57 <https://www.gov.uk/government/statistics/farm-accounts-in-england/chapter-5-diversification--2>
- 58 <https://www.gov.uk/government/statistics/farm-accounts-in-england-data-sets>
- 59 <https://www.gov.scot/collections/scottish-farm-business-income-fbi-annual-estimates/>
- 60 [https://www.savills.co.uk/research\\_articles/229130/371153-0](https://www.savills.co.uk/research_articles/229130/371153-0)
- 61 [https://www.savills.co.uk/research\\_articles/229130/380170-0](https://www.savills.co.uk/research_articles/229130/380170-0)
- 62 [https://assets.publishing.service.gov.uk/media/6645c709bd01f5ed32793cbc/Green\\_Book\\_2022\\_\\_updated\\_links\\_.pdf](https://assets.publishing.service.gov.uk/media/6645c709bd01f5ed32793cbc/Green_Book_2022__updated_links_.pdf)
- 63 <https://www.fsb-tcfd.org>
- 64 <https://tnfd.global>
- 65 <https://www.gov.uk/guidance/uk-sustainability-reporting-standards>
- 66 [https://assets.publishing.service.gov.uk/media/68595e56db8e139f95652dc6/industrial\\_strategy\\_policy\\_paper.pdf](https://assets.publishing.service.gov.uk/media/68595e56db8e139f95652dc6/industrial_strategy_policy_paper.pdf)
- 67 <https://www.trinityagtech.com>
- 68 <https://www.nue-profits.com>
- 69 <https://omniadigital.co.uk>
- 70 <https://www.thegrocer.co.uk/news/aldi-signs-long-term-contract-with-british-wagyu-supplier/702640.article>
- 71 <https://www.thegrocer.co.uk/comment-and-opinion/how-aldis-apple-agreement-could-change-the-game-for-growers/692072.article>
- 72 <https://www.oxbury.com/terms-conditions/>
- 73 <https://www.business.hsbc.uk/en-gb/solutions/hsbc-sustainable-farming-pathway>
- 74 <https://www.british-business-bank.co.uk/finance-options/debt-finance/growth-guarantee-scheme>
- 75 <https://www.fsa.usda.gov/resources/programs/guaranteed-farm-loans>
- 76 <https://www.fsa.usda.gov/news-events/news/09-02-2025/usda-announces-september-2025-lending-rates-agricultural-producers>
- 77 <https://landscapeenterprisenetworks.com/how-lens-works/>
- 78 <https://www.lloydsbankinggroup.com/assets/pdfs/sustainability/reports-and-presentations/2025/sustainable-farming-and-nature-oct25.pdf>
- 79 <https://farminginnovation.ukri.org>
- 80 <https://farminginnovation.ukri.org/adopt/>
- 81 <https://uknaturefund.com>
- 82 <https://www.british-business-bank.co.uk/business-guidance/guidance-articles/finance/start-up-loan>
- 83 [https://assets.publishing.service.gov.uk/media/68595e56db8e139f95652dc6/industrial\\_strategy\\_policy\\_paper.pdf](https://assets.publishing.service.gov.uk/media/68595e56db8e139f95652dc6/industrial_strategy_policy_paper.pdf)

- 84 <https://assets.publishing.service.gov.uk/media/688b1f6f1affbf4bedb7b11d/our-plan-for-small-and-medium-sized-businesses.pdf>
- 85 <https://www.bankersfornetzero.co.uk>
- 86 <https://tnfd.global/publication/model-guidance-on-nature-related-financial-disclosures/>
- 87 Miao, Y., & Wan, T. (2025). How does financial robustness enhance the product market competitiveness of new retail enterprises? The moderating role of external supervision. *Finance Research Letters*, 108091.
- 88 <https://hbr.org/sponsored/2022/06/companies-must-be-robust-in-six-key-areas-to-cope-with-uncertainty>
- 89 <https://www.gov.uk/government/news/government-launches-national-conversation-on-land-use>
- 90 Ramiah, V., Pham, H. N., & Moosa, I. (2017). The sectoral effects of Brexit on the British economy: early evidence from the reaction of the stock market. *Applied economics*, 49(26), 2508-2514.
- 91 <https://www.gov.uk/government/statistics/united-kingdom-food-security-report-2024/united-kingdom-food-security-report-2024-introduction>
- 92 Pereira Ribeiro, J. M., da Silva, S. A., da Silva Neiva, S., Soares, T., Montenegro, C., Deggau, A. B., ... & de Andrade Guerra, J. B. S. O. (2021). A proposal of a balanced scorecard to the water, energy and food nexus approach: Brazilian food policies in the context of sustainable development goals. *Stochastic Environmental Research and Risk Assessment*, 35(1), 129-146.
- 93 Gambelli, D., Solfanelli, F., Orsini, S., & Zanolli, R. (2021). Measuring the economic performance of small ruminant farms using balanced scorecard and importance-performance analysis: A European case study. *Sustainability*, 13(6), 3321.
- 94 <https://hbr.org/1992/01/the-balanced-scorecard-measures-that-drive-performance-2>
- 95 Covey, S. R. (2020). *The 7 habits of highly effective people*. Simon & Schuster.