

MARCHER APPLE NETWORK
(A COMPANY LIMITED BY GUARANTEE)
REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MARCH 2021
REGISTERED CHARITY NUMBER - 1095151
COMPANY NUMBER - 03787303 (ENGLAND & WALES)

Silver & Co
Accountants
Taxation
& Business Advisors

MARCHER APPLE NETWORK
(A COMPANY LIMITED BY GUARANTEE)

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MARCHER APPLE NETWORK
(A COMPANY LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION

DIRECTORS & TRUSTEES

Peter Austerfield
Michael Porter
James Chapman
Jacqueline Denman
Nicholas Dunn
Sir Andrew Large
Andrew Pillow
Stephen Ainsleigh Rice
David Smith

CHAIRMAN

Jacqueline Denman (Chairman Appointed 15th July 2017)

REGISTERED OFFICE

Brock House,
Pelham Road,
Upton Magna,
Shrewsbury,
Shropshire.
SY4 4UA.

INDEPENDENT EXAMINERS

Silver & Co.,
The Hollies,
16, St. John Street,
Bridgnorth,
Shropshire.
WV15 6AG.

BANKERS

Barclays Bank Plc.,
1/3 Broad Street,
Hereford,
HR4 8BH

Virgin Money,
Gosforth,
Newcastle upon Tyne
NE3 4PL

MARCHER APPLE NETWORK
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31st MARCH 2021

The trustees, who are also Directors of the charity for the purposes of the Companies Act, submit their annual report and the unaudited financial statements for the Year Ended 31st March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" revised in 2019 in preparing the annual report and financial statements of the charity.

Directors and Trustees

The Directors and Trustees who served during the year were as follows:

Jacqueline Denman - Chairman	Nicholas Dunn
Peter Austerfield - Life Vice President	Sir Andrew Large - President
Michael Porter	Andrew Pillow - Company Secretary & Treasurer
James Chapman	Stephen Ainsleigh Rice
David Smith	

Structure, Governance and Management

Marcher Apple Network (MAN) is run through a Management Committee. Some Trustees are members of the committee with specific responsibilities, all are welcome to attend.

Statement of Directors' and Trustees' Responsibilities

The trustees (who are also directors of Marcher Apple Network for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs for the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2005 (FRSSE);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

MARCHER APPLE NETWORK
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' ANNUAL REPORT (CONTINUED)
FOR THE YEAR ENDED 31st MARCH 2021

In so far as the trustees are aware:

- there is no relevant information of which the charitable company's examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the examiner is aware of that information.
- the trustees are not in consultations with the independent examiners to provide further information to meet the requirements of FRS 102 Statement of Recommended Practice.

Internal Control and Risk Management

The Directors review the effectiveness of all material internal controls, including operational, financial and compliance controls and risk management systems.

The internal control systems are designed to meet the Company's particular needs and the risks to which it is exposed, to manage those risks and to provide reasonable assurance against misstatement or loss.

Objectives and Activities

The objectives for which the Association is established are to further the education of the public by promotion of research, identification and to conserve by any recognised means, old varieties of Apples, Pears and other fruits found growing in the Marches Area of England and Wales, and elsewhere, and to make collected information available or organisations by displays, demonstrations, talks or any other communication system.

Volunteers

The charity is grateful for the unstinting efforts of its volunteers who are involved in service provision.

Trustee's Annual General Meeting Report (Strategic Report)

Summary of the main achievements during 2020/21

MAN has much to celebrate in the extent to which it has accomplished its original mission:

- A dedicated team has successfully constructed and documented a collection of most apple varieties found growing in the Welsh Marches, including a good number of varieties of the region thought to have been lost.
- The collection has been rationalised, maintaining remaining varieties as the premier collection of apple varieties found growing in the Welsh Marches.
- Steps have been taken to back up the collection through selective distribution to other parties.
- MAN has established a track record and is known and recognised for the exceptional body of knowledge which it has developed.

Despite a year of little visible activity, MAN has welcomed 18 new members. Membership stands at 300, including 25 dormant members. In February 2021, a survey was distributed by the Management Committee to all members, in order to discover more about their interests in MAN and to invite offers from any member willing to become involved in MAN.

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(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' ANNUAL REPORT (CONTINUED)
FOR THE YEAR ENDED 31st MARCH 2021

Of 36 replies received, 16 respondents expressed willingness to talk with a member of the Committee about opportunities to become involved with an activity on behalf of MAN.

Due to the age and vulnerability of many of MAN's volunteers, especially those with the skills and experience to offer an ID service, the decision had already been taken to exercise a duty of care and not to ask them to attend the usual round of shows in a period of uncertainty concerning COVID-19. In any event, only one show took place - Autumn Apple Day at the Shropshire Hills Discovery Centre at the end of October. MAN continued to offer a 'hands off' identification service, taking in apples by post, from emailed photographs and from orchard visits. The shows were much missed, being a principal source by which MAN 'finds' old varieties, and also providing an important opportunity to meet with members of the public.

A Total of 118 samples were considered for identification, not through the usual ID meetings but largely by Ainsleigh Rice in consultation with one or more of MAN's regular ID team, resulting in an agreed ID for over 80% of samples. 20 samples were recommended for DNA fingerprinting for a confirmatory assessment. Confirmation of ID was given for 37 samples from the new cordon collection at Ty Glyn, an important check against propagation error.

Although the harvest was good in many parts of the UK, a late frost in the Welsh Marches led to a poor fruit yield in MAN's orchards.

57 samples of apples and pears were submitted to the 2020 DNA Campaign, including 22 apples of interest to MAN from the private collection of Cuiparc. Those from MAN's own collection were limited to the few that had not been analysed before, and those over which there was some doubt or which needed to be confirmed for purposes of propagation for collections of National Trust or Duchy of Cornwall. A few additional, mainly recent, accessions have been selected for DNA in 2021.

MAN's collection covers about 10% of the entire National Fruit Collection apple holding; it includes most of those historically associated with Wales and the English border counties. It is a regional contribution to reducing biodiversity risk.

MAN submitted eight varieties to an Adjudication Panel which held a virtual meeting on the 10th November 2020, for accrediting varieties of accession to a National Register of Local Cultivars. Four of the varieties were submitted in collaboration with another organisation. Brithmawr, Machen, Chatley Kernel Red, Tidcombe Seedling, Christmas Pippin and Wrought of Beet were accredited outright, while a further two were renamed as Friar (MAN) and Checkley Foxer (MAN).

Summary of the main activities undertaken for the public benefit

In managing the year's activities, the Trustees have taken careful consideration of the Charity Commission's general guidance on public benefit, to the extent that this can be met within the restrictions imposed by the presence of coronavirus (COVID-19).

Marcher Apple Network manages five museum orchards: two sites where the main collection is held (Cwmdu (Paramor Orchard) and Ty Glyn); Tredomen, where a managed withdrawal is in train; and two small sites at Croft Pendarren and Westhope. These orchards provide a gene bank from which local varieties may be propagated by graftwood or budwood as well as allowing unknown varieties to be grown for later identification.

Due to the COVID-19 restrictions, all contact with the public this year has been online. Enquiries are handled by the secretary, who can be contacted through the website. Increased use of the inbox over the year appears

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TRUSTEES' ANNUAL REPORT (CONTINUED)
FOR THE YEAR ENDED 31st MARCH 2021

to have been prompted by 'Stay-at-home' restrictions leading to renewed interest in gardening and growing, with every effort made to reply to genuine enquiries. When regulations or guidance have allowed, occasional visits have been made to inspect orchards of particular interest. In certain cases, this has led to new identifications, fruit being sent for DNA or the resolution of some uncertainty.

MAN has continued to invest time and effort in improving the website and uploading new content. Results of the DNA Campaigns are available to the public via www.fruitID.org.

Apples and Pears Volume 3 No2 was circulated to members in Autumn 2020, using a combination of post and email, depending on expressed preference. Opportunities for contact with members has been increased through the introduction of email correspondence via Mailchimp, which enabled the survey of members to take place and also supported improved delivery of the Spring Newsletter 2021.

Marcher Apple Network is a member of PAVO - the Powys Association Voluntary Organisations.

Achievements and Performance

Practical activity has been maintained at a high level throughout the year, all the more remarkable given the varying restrictions across the border between England and Wales, which separates our voluntary orchard manager, Ansleigh Rice, from our Paramor orchard in Cwmdru.

A detailed plan is now in place for completing consolidation of the collection at Paramor, Ty Glyn and elsewhere. Multiple copies are to be retained of varieties MAN has accredited, of those cultivated from MAN's (wide) region, or associated with it, and any 'unknown' varieties still under research. In general, only one copy of some of the more common and out-of-area cultivars are to be retained for reference. A detailed Inventory and Accession policy has been prepared.

About 90 common and/or duplicate varieties have been removed to make space for planting next winter, these being made available for sale through informal networks in the area. A further 38 trees were recommended for removal from the cordon row at F P Matthews.

Orchards

In total, 45 trees have been planted at Paramor and 80 at Ty Glyn this year. A new set of hardy handwritten labels for the 385+ trees at Ty Glyn was prepared by a very patient volunteer.

All the main orchard trees at Paramor, and all 386 trees at Ty Glyn, were summer pruned in 2020, a combination of volunteer effort and contract work. Tree protection from sheep grazing at Tredomen appears to be working well, saving the cost of mowing.

Graftwood and Propagation

Over the winter of 2020/21, graftwood scions were collected for propagation principally into the new orchard at Ty Glyn and Paramor, but also to the cordon collection at Frank P Matthews (FPM), and to standard sized trees to the National Trust and Duchy of Cornwall. Sources included MAN's own orchards, individual MAN members, the National Fruit Collection, Gloucestershire Orchard Trust, Herefordshire Cider Museum Trust etc. MAN also supplied limited quantities of scion material to, or exchanged with, like minded organisations and individuals. For the coming season, Paul Davis and Tom Adams have been asked to graft 55 more trees for Paramor, 145 for Ty Glyn and 84 variously for the cordon row at F P Matthews, and associated collections with the Duchy of Cornwall and National Trust.

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TRUSTEES' ANNUAL REPORT (CONTINUED)
FOR THE YEAR ENDED 31st MARCH 2021

Collaboration with National Trust and Duchy of Cornwall

For three National Trust properties in Herefordshire, MAN has selected trees of traditional varieties which have a strong local connection with the immediate area of these properties. All trees delivered before 2020 have now been planted at Brockhampton. The National Trust has allocated some of its funding available for planting traditional orchards to Berrington Hall, meaning that trees delivered last year by MAN will now be planted together with six more delivered this winter and a further 50 from their own source.

The Duchy of Cornwall has kindly accepted about 100 local traditional varieties as part of their support of the NFC, and of MAN. A further 10 were added to their collection.

While MAN has prime responsibility for conserving 'unknowns' and 'uncertains' we are grateful to FPM for providing the cordon row as back-up for these, thus reducing pressure on MAN's resources and risk of loss.

Financial Review - Marcher Apple Network Accounts

Covid 19 restrictions have had an inevitable impact on income and, to a lesser extent, expenditure during the course of 2020-21. The lack of shows and events and the introduction of virtual meetings has led to a small reduction in travelling expenses. A reduction in income through lack of direct sales of books and CD's, and the absence of ID fees was, happily, largely mitigated by an increase in the online sales of books and CD's. With some reduction in the costs of orchard maintenance and the increase in donations, there has been an overall increase in the amount available to carry forward at the end of the year. This will need to be kept under careful review throughout the coming year as it seems likely that some of the same factors will continue to apply during the critical autumn season, although hopefully to a lesser extent. A review of the reserves policy led Trustees to increase the amount identified as being adequate to meet annual running costs from £6k to a more realistic £10k. Again, this needs to be kept under review as it is anticipated that there will be a reduction in costs for DNA analysis and planting compared with recent years. The embryonic Endowment Fund now contains approximately £11k on deposit in a Virgin Money account. The fund has yet to be officially launched, awaiting an opportunity to engage more actively with the Public.

Statement of Disclosure of Information to Independent Examiners

We, the Directors of the company who held office at the date of approval of these Financial Statements, as set out below, each confirm so far as we are aware, that:

- there is no relevant information of which the company's independent examiners are unaware: and
- we have taken all the steps that we ought to have taken as directors in order to make ourselves aware of any relevant information and to establish that the company's independent examiners are aware of that information.

Independent Examiners

A resolution to determine to appoint Examiners for Accounts 2021-22 will be put to the AGM.

This report was approved by the Board on9th November 2021

Jaqueline H. Dwyer
Chairman

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF
MARCHER APPLE NETWORK

We report on the accounts of the company for the year ended 31st March 2021 which are set out on pages 8 to 14.

Respective responsibilities of Trustees and Independent Examiners

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied ourselves that the Charity is not subject to audit under company law and is eligible for independent examination, it is our responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to our attention.

Basis of Independent Examiners' report

Our examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINERS' REPORT TO THE MEMBERS OF
MARCHER APPLE NETWORK (CONTINUED)

Independent Examiner's statement

In connection with our examination, no matter has come to our attention:

- 1) which gives us reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, and meet the methods and principles of the Charity Commission reporting of accounts CC17a.

have not been met; or

- 2) to which in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Silver & Co.,
Independent Examiners.

26th January 2022

The Hollies,
16, St. John Street,
Bridgnorth,
Shropshire.
WV15 6AG

MARCHER APPLE NETWORK
(A COMPANY LIMITED BY GUARANTEE)
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING SUMMARY INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31st MARCH 2021

	<u>Unrestricted</u> <u>Funds</u> <u>£</u>	<u>Restricted</u> <u>Funds</u> <u>£</u>	<u>Total</u> <u>2021</u> <u>£</u>	<u>Total</u> <u>2020</u> <u>£</u>
Incoming Resources				
Annual Subscriptions	1,399	-	1,399	1,457
Apple ID	55	-	55	997
Gross Bank Interest	28	-	28	45
Donations	13,500	-	13,500	11,166
Life Members	300	-	300	400
Misc. Receipts	665	-	665	5,150
Pomona Project	-	-	-	95
Speaker Fees	-	-	-	-
Grants Received	-	-	-	-
Events	-	-	-	-
Sale of Books & CD's	1,355	-	1,355	1,449
Sale of Trees	416	-	416	28
Peelers	-	-	-	238
Grafting/Pruning Courses	-	-	-	-
Juice Sale	-	-	-	-
Closing Stock	9,050	-	9,050	8,781
Total Incoming Resources	26,768	-	26,768	29,806
Resources Expended				
Direct Charitable Expenditure:				
Running and maintenance costs	10,750	-	10,750	14,966
Opening Stock	8,781	-	8,781	8,462
Total Resources Expended	19,531	-	19,531	23,428
 Net Incoming Resources	 7,237	 -	 7,237	 6,378
Fund balances brought forward at 31st March 2020	71,421	-	71,421	65,043
Fund balances carried forward at 31st March 2021	78,658	-	78,658	71,421

All amounts above are derived from continuing operations and the Charity has no recognised gains or losses other than those passing through the Statement of Financial Activities.

MARCHER APPLE NETWORK
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET
AS AT 31st MARCH 2021

	<u>Note</u>	<u>2021</u> £	<u>2020</u> £
FIXED ASSETS:			
Tangible assets	10	40,289	40,443
Intangible assets	11	-	-
		<u>40,289</u>	<u>40,443</u>
CURRENT ASSETS:			
Stocks		9,050	8,781
Debtors due within one year	12	-	-
Short term deposits		-	-
Cash at Bank & in Hand		<u>33,041</u>	<u>26,577</u>
		<u>42,091</u>	<u>35,358</u>
CREDITORS: amounts falling due within one year	13	(3,722)	(4,380)
NET CURRENT ASSETS/(LIABILITIES)		<u>38,369</u>	<u>30,978</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		78,658	71,421
CREDITORS: amounts falling due after more than one year	14	-	-
NET ASSETS/(LIABILITIES)		<u>78,658</u>	<u>71,421</u>
FUNDS:			
Unrestricted Funds			
General Funds		78,658	71,421
Designated Funds		-	-
		<u>78,658</u>	<u>71,421</u>
Restricted Funds		-	-
TOTAL FUNDS	17	<u>78,658</u>	<u>71,421</u>

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements on pages 8 to 9 were approved and authorised for issue by the trustees on 9th November 2021 and signed on their behalf by:

Janet H. Dorman
Director

MARCHER APPLE NETWORK
(A COMPANY LIMITED BY GUARANTEE)
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MARCH 2021

1. Accounting Policies

(a) Basis of preparation

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" published in 2005 and the Financial Reporting Standard for Smaller Entities (effective April 2008).

The statement of financial activities (SOFA) and balance sheet consolidate the financial statements of the charity and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

The charity has availed itself of Paragraph 4(1) of Schedule 1 of the Small Companies and Groups (Accounts and Directors' Report) Regulations 2008 and adapted the Companies Act formats to reflect the special nature of the charity's activities. No separate SOFA has been presented for the charity alone as permitted by Section 408 of the Companies Act 2006 and paragraph 397 of the SORP.

(b) Company Status

Marcher Apple Network (MAN) is run through a Management Committee. Some Trustees are members of the committee with specific responsibilities, all are welcome to attend.

(c.) Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Endowment funds represent those assets which must be held permanently by the charity, principally investments. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the investments form part of the fund. Investment management charges and legal advice relating to the fund are charged against the fund.

Investment income and gains are allocated to the appropriate fund.

MARCHER APPLE NETWORK
(A COMPANY LIMITED BY GUARANTEE)
NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31st MARCH 2021

(d) Incoming Resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

(e.) Resources Expended

All expenditure is accounted for on an accruals basis and has been clasified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. Premises overheads have been allocated on a floor area basis and other overheads have been allocated on the basis of the head count.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include costs of disseminating information in support of the charitable activities. Support costs are those incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

(f) Tangible Fixed Assets and Depreciation

Tangible fixed assets costing more than £1,000 are capitalised and included at cost including any incidental expenses of acquisition.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful lives as follows:

Orchard Equipment	10% per annum of net book value.
Computers	25% per annum of net book value.

(g) Investments

Investments are stated at market value at the balance sheet date. The SOFA includes the net gains and losses arising on revaluations and disposals throughout the year.

MARCHER APPLE NETWORK
(A COMPANY LIMITED BY GUARANTEE)
NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31st MARCH 2021

(h) Stock

Stock consists of purchased goods for resale. Stocks are valued at the lower of cost and net realisable value. Items donated for resale or distribution are not included in the financial statements until they are sold or distributed.

(i) Pension Costs

The charity does not yet operate a contribution scheme for its employees.

(j) Finance and Operating Leases

Rentals applicable to operating leases are charged to the SOFA over the period in which the cost is incurred. Assets purchased under finance lease are capitalised as fixed assets. Obligations under such agreements are included in creditors. The difference between the capitalised cost and the total obligation under the lease represents the finance charges. Finance charges are written off to the SOFA over the period of the lease so as to produce a constant periodic rate of charge.

(k) Foreign Currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities are retranslated at the rate of exchange ruling at the balance sheet date. All differences are taken to the SOFA.

MARCHER APPLE NETWORK
(A COMPANY LIMITED BY GUARANTEE)
NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31st MARCH 2021

2 Donations and Gifts	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>
Individuals	13,500	11,166
Charitable Foundations	-	-
Corporate Donors	-	-
Gifts in Kind	-	-
	<u>13,500</u>	<u>11,166</u>
3 Legacies		
The charity had no legacies during the year.		
4 Merchandising Income and Costs	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>
Merchandising Income	1,355	1,687
Cost of Sales	-	(1,335)
Administrative Expenses	-	-
	<u>0</u>	<u>(1,335)</u>
Merchandising Expenses	0	(1,335)
Surplus	<u>2,034</u>	<u>1,988</u>
5 Investment Income	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>
Interest Receivable	28	45
Dividends Receivable from Equity Shares	-	-
Dividends Receivable from Investments and Unit Trusts	-	-
	<u>28</u>	<u>45</u>

MARCHER APPLE NETWORK
(A COMPANY LIMITED BY GUARANTEE)
NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31st MARCH 2021

6 Total Resources Expended

	<u>STAFF</u> <u>COSTS</u> <u>£</u>	<u>OTHER</u> <u>DIRECT</u> <u>COSTS</u> <u>£</u>	<u>OTHER</u> <u>ALLOCATED</u> <u>COSTS</u> <u>£</u>	<u>TOTAL</u> <u>2021</u>	<u>TOTAL</u> <u>2020</u> <u>£</u>
Fund-raising Costs	-	-	-	-	-
Building Appeals Costs	-	-	-	-	-
Merchandising Costs	-	-	-	-	(319)
Investment Management Fees	-	-	-	-	-
Residential Care Costs	-	-	-	-	-
Childcare	-	-	-	-	-
Emergency Services	-	-	-	-	-
Information and Education	-	-	-	-	1,111
Support Costs	-	12,139	-	12,139	12,320
Management and Administration	-	716	-	716	881
Total Resources Expended	-	12,855	-	12,855	13,993

Other direct costs include:

	<u>2021</u> <u>£</u>	<u>2020</u> <u>£</u>
Examiners Remuneration (including expenses and benefits in kind):		
Independent Examiners Fee	-	-
Accountancy, Taxation and Other Services	504	480
Operating Lease Rentals	-	-
Depreciation - on Owned Assets	154	174
Depreciation - on assets held on finance leases and hire purchase contracts	-	-
Finance Lease Interest	-	-
	<u>658</u>	<u>654</u>

7 Trustees' Remuneration

The trustees neither received nor waived any emoluments during the year (2020 £Nil).

They also did not receive any out of pocket expenses.

MARCHER APPLE NETWORK
(A COMPANY LIMITED BY GUARANTEE)
NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31st MARCH 2021

8 Staff Costs	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>
Wages and Salaries	-	-
Social Security Costs	-	-
Pension Costs	-	-
	<u>-</u>	<u>-</u>

There were no employees earning more than £60,000, and no staff received any emoluments that need to be defined for taxation purposes.

There are no Staff in the Charity.

9 Pension Costs

There was no Pension Scheme operated by or on behalf of the charity during the year.

10 Tangible Fixed Assets	<u>Land & Improvements</u>	<u>Orchard Equipment</u>	<u>Computers</u>	<u>Library</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Cost/Valuation as at 1st April 2020	36,000	2,600	750	3,100	42,450
Additions	-	-	-	-	-
Cost/Valuation as at 31st March 2021	<u>36,000</u>	<u>2,600</u>	<u>750</u>	<u>3,100</u>	<u>42,450</u>
Depreciation as at 1st April 2020	-	1,219	688	100	2,007
Charge for Year	-	138	16	-	154
Depreciation as at 31st March 2021	<u>-</u>	<u>1,357</u>	<u>704</u>	<u>100</u>	<u>2,161</u>
Net Book Value at 31st March 2021	<u>36,000</u>	<u>1,243</u>	<u>47</u>	<u>3,000</u>	<u>40,289</u>
Net Book Value at 31st March 2020	<u>36,000</u>	<u>1,381</u>	<u>62</u>	<u>3,000</u>	<u>40,443</u>

11 Fixed Asset Investments

The Charity had no fixed asset investments during the year.

MARCHER APPLE NETWORK
(A COMPANY LIMITED BY GUARANTEE)
NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31st MARCH 2021

12 Debtors	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>
Trade Debtors	-	-
Legacies	-	-
Other Debtors	-	-
Amount owed by Subsidiary Undertaking	-	-
Prepayments and Other Accrued Income	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
 13 Creditors : Amounts Falling Due Within One Year	 <u>2021</u>	 <u>2020</u>
	<u>£</u>	<u>£</u>
Trade Creditors	696	3,900
Taxation and Social Security Costs	-	-
Other Creditors	-	-
Obligations under Finance Leases	-	-
Accruals and Deferred Income	3,026	480
	<u>3,722</u>	<u>4,380</u>
	<u>3,722</u>	<u>4,380</u>

14 Creditors : Amounts Falling Due After More Than One Year

The Charity had no Creditor amounts outstanding due after more than one year.

15 Obligations Under Finance Leases

The Charity had no Obligations under finance leases during the year.

16 Financial Commitments

The Charity had no Financial commitments during the year.

MARCHER APPLE NETWORK
(A COMPANY LIMITED BY GUARANTEE)
NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31st MARCH 2021

17 Statement of Funds

	<u>As at</u> <u>01/04/2020</u>	<u>Income</u>	<u>Expenditure</u>	<u>Investment</u> <u>Gains</u>		<u>As at</u> <u>31/03/2021</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Unrestricted Funds	71,421	26,768	(19,531)	-	-	78,658
Total Unrestricted Funds	71,421	26,768	(19,531)	-	-	78,658

	<u>As at</u> <u>01/04/2020</u>	<u>Income</u>	<u>Expenditure</u>	<u>Investment</u> <u>Gains</u>	<u>Transfers</u>	<u>As at</u> <u>31/03/2021</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Restricted Funds	-	-	-	-	-	-
Total Restricted Funds	-	-	-	-	-	-
Total Funds	-	-	-	-	-	-

18 Analysis of Group Net Assets Between Funds

The Charity is not part of a Group and there fore has no group net assets.

19 Subsidiary Company

The Charity does not have any Subsidiary income, expenditure or funds.

20 Cash Flow Information for the Group

As the Charity is not part of a Group a Group Cash Flow is not required.

MARCHER APPLE NETWORK
(A COMPANY LIMITED BY GUARANTEE)
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31st MARCH 2021
FOR THE INFORMATION OF THE DIRECTORS ONLY

	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>
<u>INCOME</u>		
Annual Subscriptions	1,399	1,457
Apple ID	55	997
Gross Bank Interest	28	45
Donations plus gift aid	13,500	11,166
Life Members	300	400
Misc. Receipts	665	5,150
Pomona Project	-	95
Speaker Fees	-	-
Grants Received	-	-
Events	-	-
Sale of Books & CD's	1,355	1,449
Sale of Trees	416	28
Peelers	-	238
Grafting/Pruning Courses	-	-
Juice Sale	-	-
Closing Stock	<u>9,050</u>	<u>8,781</u>
<u>GROSS INCOME</u>	26,768	29,806
<u>LESS:</u>		
<u>EXPENSES</u>		
Opening Stock	8,781	8,462
Mileage	337	674
Misc. Payments	296	223
Newsletter	611	667
Orchard Maintenance	-	6,797
Tree DNA Testing costs	2,202	1,328
Postage	860	395
Purchases re Library	-	-
Purchase of Trees	576	822
Purchase of Books & CD's	-	1,335
Stationery/Copying	11	5
Insurance	212	258
Paramor Orchard	-	-
Website	801	810
Room Hire	299	301
Depreciation	154	174
Accountancy & Professional Fees	504	480
Repairs & renewals	3,888	697
Shed Rental	<u>-</u>	<u>-</u>
	19,531	23,428
<u>SURPLUS/(DEFICIT) FOR THE YEAR</u>	<u>7,237</u>	<u>6,378</u>

MAN Accounts

Statement of Financial Activities for the year ended 31st March 2021

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Incoming Resources				
Annual Subscriptions	1,399	-	1,399	1,457
Apple ID	55	-	55	997
Gross Bank Interest	28	-	28	45
Donations	13,500	-	13,500	11,166
Life Members	300	-	300	400
Misc. Receipts	665	-	665	5,150
Pomona Project	-	-	0	95
Speaker Fees	-	-	-	-
Grants Received	-	-	-	-
Events	-	-	-	-
Sale of Books & CD's	1,355	-	1,355	1,449
Sale of Trees	416	-	416	28
Peelers	-	-	0	238
Grafting/Pruning Courses	-	-	-	-
Juice Sale	-	-	-	-
Closing Stock	9,050	-	9,050	8,781
Total Incoming Resources	26,768	-	26,768	29,806
Resources Expended				
Direct Charitable Expenditure:				
Running and maintenance costs	10,750	-	10,750	14,966
Opening Stock	8,781	-	8,781	8,462
Total Resources Expended	19,531	-	19,531	23,428
Net Incoming Resources	7,237	-	7,237	6,378
Fund balances b'fwd at 31st March 2020	71,421	-	71,421	65,043
Fund balances c'fwd at 31st March 2021	78,658	-	78,658	71,421

Balance Sheet as at 31st March 2021

	As at 31/03/2021		As at 31/03/2020	
	£	£	£	£
Fixed assets held for Charity Use				
Land & Improvements	36,000		36,000	
Orchard Equipment	1,243		1,381	
Computers	47		62	
Library, Reference Books & Equipment	3,000		3,000	
		<u>40,289</u>		<u>40,443</u>
Current Assets				
Debtors	-		-	
Bank Balances	33,041		26,577	
Stock held for Resale	9,050		8,781	
		<u>42,091</u>		<u>35,358</u>
Less Current Liabilities				
Creditors	3,722		4,380	
		<u>38,369</u>		<u>30,978</u>
NET ASSETS		<u>78,658</u>		<u>71,421</u>
Represented By:				
Capital Reserves - Unrestricted Funds		<u>78,658</u>		<u>71,421</u>