

EAST OF ENGLAND APPLES AND ORCHARDS PROJECT

England & Wales · Charity number 1120084

Details

Status Registered

Legal form Charitable company

Company number [05815104](#)

Registered 2007-07-16

Register [View on the Charity Commission register](#)

Contact

Address Eeaop
512 Blenheim Way
West Raynham Business Park
Fakenham
Norfolk
NR21 7PD

Phone 01328838403

Email info@applesandorchards.org.uk

Website www.applesandorchards.org.uk

Activities

Objects: TO ENCOURAGE FOR THE BENEFIT OF THE PUBLIC THE CONSERVATION, PROTECTION AND EXPANSION OF ORCHARDS AND LOCAL TOP FRUIT VARIETIES, AND THE PRESERVATION OF THEIR GENETIC BIODIVERSITY, LANDSCAPE AND HERITAGE VALUE IN THE COUNTIES OF BEDFORDSHIRE, CAMBRIDGESHIRE, ESSEX, HERTFORDSHIRE, LINCOLNSHIRE, NORFOLK AND SUFFOLK

Activities: To increase awareness and understanding of the heritage and diversity of the fruit varieties and orchards of Norfolk, Hertfordshire, Essex, Lincolnshire, Essex, Cambridgeshire, Bedfordshire and Suffolk.

Classification

- **How:** Provides Human Resources, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Environment/conservation/heritage
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** THE COUNTIES OF BEDFORDSHIRE, CAMBRIDGESHIRE, ESSEX, HERTFORDSHIRE, LINCOLNSHIRE, NORFOLK AND SUFFOLK.
- Bedford
- Cambridgeshire
- Central Bedfordshire
- Essex
- Hertfordshire
- Lincolnshire
- Norfolk
- Suffolk

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£96,510	£107,396	-	-
2024-03-31	£99,300	£91,456	-	-
2023-03-31	£85,366	£81,469	-	-
2022-03-31	£75,659	£64,439	-	-
2021-03-31	£76,069	£43,023	-	-

Trustees

Name	Role	Appointed
Archie Savage		2026-04-13
CLARE VERONICA STIMSON		
Kornelia Deppe		2024-04-16
Robert Metcalfe		2025-04-01

EAST OF ENGLAND APPLES AND ORCHARDS PROJECT

England & Wales - Charity number 1120084

Accounts

Company number
05815104

Charity number
1120084

East of England Apples and Orchards Project
(a company limited by guarantee)

Report and Financial Statements

For the year ended
31 March 2025

East of England Apples and Orchards Project
Report and accounts
Contents

	Page
Legal and administrative information	1
Trustee's report	2-4
Independent Examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8-12

East of England Apples and Orchards Project Company Information

Trusteess and Directors

Dr. J R Crosby (resigned 1 May 2025)
Ms C M T Dunbar (resigned 15 August 2024)
Mr P T N Reeve
Ms C V Stimson
Ms R Wayman
Ms S Wileman
Ms K Deppe (appointed 16 April 2024)
Ms N Lewis (appointed 16 April 2024)
Mr F MacLennan (appointed 15 August 2024)
Mr R Metcalfe (appointed 1 May 2025)

Independent Examiners

CS Accounting Services
Little Brambles
Chapel Road
Longham
NR19 2AJ

Bankers

Barclays Bank plc
12 Old Market
Wisbech
PE13 1NN

Lloyds Bank plc
PO Box 1000
BX1 1LT

Principal and Registered office

512 Blenheim Way
West Raynham Park
Fakenham
Norfolk
NR21 7PD

East of England Apples and Orchards Project

Company number: 05815104

Charity number: 1120084

Trustee's Report

The Trustees/Directors present their report and financial statements for the year ended 31 March 2025.

Structure, Governance and Management

The East of England Apples & Orchards Project was incorporated as a company limited by guarantee on 12 May 2006. If the activities of the company cease every member has guaranteed to contribute a sum (not exceeding £10) as may be demanded of him or her towards the payment of the debts and liabilities of the company.

The company was established under a Memorandum and Articles of Association which established the objects and the powers of the charitable company and is governed under its Memorandum and Articles of Association.

The East of England Apples & Orchards Project became a registered charity on 16 July 2007. The charity also uses the name EEAOP.

The charity Trustees are also directors of the company for the purposes of company law.

The charity is governed by a board of Trustees who meet regularly. All decisions are made by the majority vote. New Trustees are appointed at Annual General Meetings by its members but may be appointed by existing Trustees. A Trustee appointed by resolution of the other Trustees must retire at the next AGM (but can be re-elected by the members at that AGM). Relevant skills are reviewed on recruitment and training is provided where deemed necessary. Appropriate background and financial checks are carried out before any appointment is ratified. EEAOP looks to increase the diversity of its Trustees and supporters wherever possible.

Objectives and Activities

The declared objectives of the charity are:

- to encourage for the benefit of the public the conservation, protection and expansion of orchards and local top fruit varieties, and the preservation of their genetic biodiversity, landscape and heritage value in the counties of Bedfordshire, Essex, Norfolk, Suffolk, Hertfordshire, Lincolnshire and Cambridgeshire.
- to advance the education of the public in the understanding and diversity of fruit varieties and orchards.

Achievements and Performance

Our 2024 AGM was held on Saturday 20th July at Meadow Lodge Farm, Bluntisham, Cambridgeshire, and included a guided walk of this fifty-acre fruit farm. 29 members attended and postal voting was offered to members unable to attend. All the tabled Resolutions were passed unanimously.

East of England Apples and Orchards Project

Company number: 05815104

Charity number: 1120084

Trustee's Report

In July 2024 we appointed our first bookkeeper to assist with our day-to-day finances, working alongside our Project Manager and honorary treasurer. Thanks to continued buoyant trees sales we were able to retain our two contracted HQ orchard assistants who, aside from their many orchard management and tree sales tasks, helped complete our regional collection of plum and gage varieties and oversaw the planting of several new apple variety accessions during the winter months. We continued to undertake research into the region's orchard heritage, collecting graft wood from trees of interest for our study collection and utilizing DNA fingerprinting to assist with identification.

Seven Apple Days were attended during September and October 2024 and members contributed over 200 hours helping to staff these events. In addition, members contributed over 70 hours of voluntary time in helping to deliver our busiest pruning workshops programme to date. A total of 12 pruning workshops were delivered during the year, attended by 109 people. Five of these were 'bespoke workshops' specifically designed for orchard owners, councils and the Woodland Trust. In August 2024 14 people attended a guided history tour of our HQ orchards.

The winter of 2024-25 saw record-breaking tree sales of over 3,660 fruit trees sold. We had 396 customers, with 47% of our trees finding new homes at 6 schools, 60 community-focused projects and 13 farm diversification schemes. Over the past three years farms have become important new customers for us, this year accounting for 13% of our tree sales, overtaking the number of trees we supply to schools for the first time. Tree propagation levels were adjusted again, in line with expected future demand.

Two new Trustees/Directors, co-opted onto the Board in April 2024, were formally elected by the membership at the July 2024 AGM, and a further Trustee/Director was co-opted onto the Board in August 2024. The Board continued to meet regularly throughout the year using Zoom and occasionally in person. During the year new trustee-led working groups were established to support the development of our workshops programme, fundraising activities and website development.

Financial Review

During the year 2024-25 income received was £96,510 , as compared to £99,300 in 2023-24, and operating expenses were £107,396, as compared to £91,546 in 2023-24.

The charity continues to exercise prudent financial management ensuring expenditure is closely monitored and all financial information is reviewed at each Trustee meeting.

Reserves Policy

The charity maintains reserves in accordance with a policy set by the Trustees, not less than annually. A minimum of £10,000 of reserves is maintained to ensure that the charity can always meet its day-to-day running costs.

Public Benefit Statement

The Trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

East of England Apples and Orchards Project

Company number: 05815104

Charity number: 1120084

Trustee's Report

Plans for Future Periods

EEAOP will continue to offer all its current services and develop new ones where it sees a need. It will continue to propagate local varieties of fruit trees, conduct tours of its HQ orchards and expand the range of orchard-related workshops it runs for the public at its HQ and at orchards across the region. It will continue to attend Apple Days and other public events across the region. The Directors will seek new Board members when necessary to ensure the Project continues to operate and develop effectively.

The Directors will be seeking funds to appoint a new member of staff to deal with public enquiries and undertake other administrative roles. Currently this role relies on voluntary contributions equivalent to around 900 hours per year. Funds will also be sought for the completion of the East of England Fruit Collection orchards, held at our HQ.

Statement of Directors/Trustees' Responsibilities

The Trustees (who are also directors of the East of England Apples & Orchards Project for the purposes of company law) are responsible for preparing the Trustees' 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/Directors to prepare financial statements for each financial year which give a true and fair view of the affairs of the charitable company and of the incoming resources and the application of resources, including the income and expenditures of the charitable company for the year. In preparing these financial statements, the Trustees/Directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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 the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees/directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board on 30/11/25 and signed on its behalf.

Director and Trustee



East of England Apples and Orchards Project
Independent Examiner's report
to the members of East of England Apples and Orchards Project

Independent Examiner's Report to the Trustees of East of England Apples and Orchards Project

I report to the charity Trustees on my examination of the accounts of the company for the year ended 31 March 2025 which are set out on pages 6 to 12.

Responsibilities and basis of report

As the charity trustees of the company (and also it's directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- adequate accounting records have not been kept in respect of the company as required by section 386 of the 2006 Act; or
- the financial statements are not in agreement with the accounting records and returns; or
- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



C Stockwell FCA, BSc
for and on behalf of
CS Accounting Services
Little Brambles
Chapel Road
Longham
NR19 2AJ

02/12/2025

East of England Apples and Orchards Project
Statement of Financial Activities
(Incorporating the Income and Expenditure Account)
for the year ended 31 March 2025

	Notes	Unrestricted £	Restricted £	2025 Total £	2024 Total £
Incoming Resources					
Incoming resources from generated funds:					
Voluntary income	2	6223	0	6,223	24,236
Activities for generating funds	3	90287	0	90,287	75,064
Total Incoming Resources		<u>96,510</u>	<u>-</u>	<u>96,510</u>	<u>99,300</u>
Resources expended					
Charitable activities	4	(104,611)	(2,000)	(106,611)	(89,626)
Governance costs	4	(785)	-	(785)	(1,830)
Total Resources Expended		<u>(105,396)</u>	<u>(2,000)</u>	<u>(107,396)</u>	<u>(91,456)</u>
Net movements of funds in year (Net income for the year)		<u>(8,886)</u>	<u>(2,000)</u>	<u>(10,886)</u>	<u>7,844</u>
Funds at 1 April 2024		125,604	2,000	127,604	119,760
Funds at 31 March 2025	11, 12	<u>116,718</u>	<u>-</u>	<u>116,718</u>	<u>127,604</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.
All incoming resources and resources expended derive from continuing activities.

The notes on pages 8 to 12 form part of these accounts.

East of England Apples and Orchards Project
Statement of Financial Position
as at 31 March 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	6	77,961	86,779
		77,961	86,779
Current assets			
Stocks		10,980	13,950
Debtors	7	8,091	19,133
Cash at bank and in hand		50,730	39,242
		69,801	72,325
Creditors: amounts falling due within one year	8	(11,044)	(1,500)
Net current assets		58,757	70,825
Total assets less current liabilities		136,718	157,604
Creditors: amounts falling due after more than one year	9	(20,000)	(30,000)
Net assets		<u>116,718</u>	<u>127,604</u>
Funds			
Restricted	12	-	2,000
Unrestricted	11	116,718	125,604
Total equity		<u>116,718</u>	<u>127,604</u>

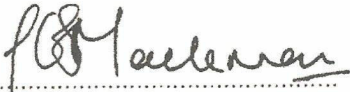
The notes on pages 8 to 12 form part of these accounts.

The directors are satisfied that the company is entitled to exemption for the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirement of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime.


 Director
 Approved by the board on 30/11/25

East of England Apples and Orchards Project
Notes to the Accounts
for the year ended 31 March 2025

1 Summary of significant accounting policies

Basis of preparation

The Charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

Company status

The Charity is a not for profit company limited by guarantee and registered in England. In the event of the Charity being wound up the liability in respect of the guarantee is limited to a maximum of £10 per member of the Charity. The address of the registered office is 512 Blenheim Way, West Raynham Park, Fakenham, Norfolk NR21 7PD.

Funds

The funds held by the Charity are the Unrestricted general funds which can be used in accordance with the charitable objects at the discretion of the Trustees, and the Restricted funds which can only be used for particular purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are solicited on the explicit understanding that they will be applied to a particular restricted purpose.

Incoming resources

Donations, grants and legacies are recognised in full in the Statement of Financial Activities when they are receivable and where there is entitlement, certainty of receipt and where the amount can be measured with sufficient reliability.

Income from sales is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Income from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer.

Volunteers

The value of services provided by volunteers has not been included in the Financial Statements; this amounted to 1,170 hours during the year.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Land and buildings	Over the length of the land lease (previously 20 years straight line)
Plant and machinery	25% reducing balance
Motor vehicles	20% reducing balance

A full year of depreciation is charged in the year of acquisition and none in the year of disposal.

The depreciation policy for Land and buildings has been adjusted this year to match the life of the building to the length of the lease of the land upon which it is sited.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

East of England Apples and Orchards Project
Notes to the Accounts
for the year ended 31 March 2025

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs.

2 Voluntary incoming resources	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Grants	-	-	-	14,000
Donations and sponsorship	1,539	-	1,539	6,177
Subscriptions	3,803	-	3,803	3,369
Gift Aid	881	-	881	690
	<u>6,223</u>	<u>-</u>	<u>6,223</u>	<u>24,236</u>

3 Incoming Resources from activities for generating funds

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Tree and planting pack sales	84,585	-	84,585	70,083
Training courses and events	5,551	-	5,551	4,845
Bank interest	151	-	151	136
	<u>90,287</u>	<u>-</u>	<u>90,287</u>	<u>75,064</u>

4 Resources expended

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
On Charitable Activities				
Costs of sales	37,192	-	37,192	27,628
Repayment of unspent grant	-	2,000	2,000	-
Motor and travel	1,317	-	1,317	2,128
Office expenses	4,461	-	4,461	5,349
Depreciation	9,057	-	9,057	7,485
Marketing materials	2,929	-	2,929	469
Distribution costs	3,028	-	3,028	5,022
Courses and meeting costs	785	-	785	2,054
Project managers fees	27,325	-	27,325	24,258
Subcontractors fees	12,380	-	12,380	9,363
Bookkeeping fees	2,457	-	2,457	-
Volunteer expenses	58	-	58	-
Orchard management	5,731	-	5,731	5,870
Input VAT recovered	(2,109)	-	(2,109)	-
	<u>104,611</u>	<u>2,000</u>	<u>106,611</u>	<u>89,626</u>

East of England Apples and Orchards Project
Notes to the Accounts
for the year ended 31 March 2025

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Governance costs				
Accountancy	407	-	407	1,830
Trustee expenses and meeting costs	378	-	378	-
	<u>785</u>	<u>-</u>	<u>785</u>	<u>1,830</u>

5 Taxation

As a charity, East of England Apples and Orchards Project is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

6 Tangible fixed assets

	Land and buildings <i>At cost</i> £	Plant and machinery <i>At cost</i> £	Motor vehicles <i>At cost</i> £	Total £
Cost or valuation				
At 1 April 2024	105,404	20,685	9,500	135,589
Additions	-	239	-	239
Disposals	-	(8,461)	-	(8,461)
At 31 March 2025	<u>105,404</u>	<u>12,463</u>	<u>9,500</u>	<u>127,367</u>
Depreciation				
At 1 April 2024	27,170	19,740	1,900	48,810
Charge for the year	7,112	425	1,520	9,057
On disposals	-	(8,461)	-	(8,461)
At 31 March 2025	<u>34,282</u>	<u>11,704</u>	<u>3,420</u>	<u>49,406</u>
Carrying amount				
At 31 March 2025	<u>71,122</u>	<u>759</u>	<u>6,080</u>	<u>77,961</u>
At 31 March 2024	<u>78,234</u>	<u>945</u>	<u>7,600</u>	<u>86,779</u>

7 Debtors

	2025 £	2024 £
Trade debtors	7,941	19,133
Prepayments and accrued income	150	-
	<u>8,091</u>	<u>19,133</u>

8 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxes and social security costs	824	-
Other creditors	5,000	-
Accruals and deferred income	5,220	1,500
	<u>11,044</u>	<u>1,500</u>

East of England Apples and Orchards Project
Notes to the Accounts
for the year ended 31 March 2025

9 Creditors: amounts falling due after one year	2025	2024
	£	£
Other creditors	20,000	30,000
	<u>20,000</u>	<u>30,000</u>

10 Other financial commitments

Total future minimum lease payments under non-cancellable operating leases:

	Land and buildings 2025	Land and buildings 2024
	£	£
Falling due: within one year	557	-
	<u>557</u>	<u>-</u>

11 Unrestricted funds

	Balance at 1 April 2024	Incoming Resources	Outgoing Resources	Balance at 31 March 2025
	£	£	£	£
General funds	125,604	96,510	(105,396)	116,718
	<u>125,604</u>	<u>96,510</u>	<u>(105,396)</u>	<u>116,718</u>

	Balance at 1 April 2023	Incoming Resources	Outgoing Resources	Balance at 31 March 2024
	£	£	£	£
General funds	119,760	97,300	(91,456)	125,604
	<u>119,760</u>	<u>97,300</u>	<u>(91,456)</u>	<u>125,604</u>

12 Restricted funds

	Balance at 1 April 2024	Incoming Resources	Outgoing Resources	Balance at 31 March 2025
	£	£	£	£
HQ Orchard Extension	2,000	-	(2,000)	-
	<u>2,000</u>	<u>-</u>	<u>(2,000)</u>	<u>-</u>

	Balance at 1 April 2023	Incoming Resources	Outgoing Resources	Balance at 31 March 2024
	£	£	£	£
HQ Orchard Extension	-	2,000	-	2,000
	<u>-</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>

Restricted funds consist of funding from The Talent Fund towards the extension of the West Raynham Orchard. The funds were not spent within the time limit given and so were returned to the funder during the year.

East of England Apples and Orchards Project
Notes to the Accounts
for the year ended 31 March 2025

13 Analysis of assets between funds

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £
Represented by:			
Fixed assets	77,961	-	77,961
Current assets	69,801	-	69,801
Creditors	(31,044)	-	(31,044)
	<u>116,718</u>	<u>-</u>	<u>116,718</u>

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £
Represented by:			
Fixed assets	86,779	-	86,779
Current assets	70,325	2,000	72,325
Creditors	(31,500)	-	(31,500)
	<u>125,604</u>	<u>2,000</u>	<u>127,604</u>

14 Trustee Remuneration and Related party transactions

During the year Kornelia Deppe, who served as a Trustee throughout this period, received remuneration from the charity amounting to £785 for providing winter workshop services and £148.50 for travel expenses.

During the year Neil Reeve, who served as a Trustee throughout this period, received £104.50 for expenses related to the Apple Days.

During the year Mr M Skipper, partner to Ms C Stimson who served as a trustee throughout this period, provided services to the charity amounting to £27,325 (2024: £24,863).

15 Controlling party

The company is under the ultimate control of the Trustees as a body.

EAST OF ENGLAND APPLES AND ORCHARDS PROJECT

England & Wales - Charity number 1120084

Accounts

**East of England Apples
and Orchards Project**

(A company limited by guarantee)

Report and Financial Statements

For the year ended 31 March 2024

Charity no: 1120084

Company no: 05815104

EAST OF ENGLAND APPLES AND ORCHARDS PROJECT

CONTENTS OF THE FINANCIAL STATEMENTS **For the year ended 31 March 2024**

	Page
Legal and administrative information	1
Report of the Trustees	2-4
Independent Examiner's Report	5
Statement of financial activities	6
Balance sheet	7
Notes forming part of the financial statements	8-13

EAST OF ENGLAND APPLES AND ORCHARDS PROJECT

LEGAL AND ADMINISTRATIVE INFORMATION

For the year ended 31 March 2024

The Trustees present their directors' report and financial statements for the year ended 31 March 2024.

Principal Office: 512 Blenheim Way
West Raynham Park
Fakenham
Norfolk
NR21 7PD

Registered Office: 512 Blenheim Way
West Raynham Park
Fakenham
Norfolk
NR21 7PD

The Trustees:

The Trustees who served the charity during the period were as follows:

Dr J R Crosby
Ms C M T Dunbar
Mr P T N Reeve
Ms C V Stimson
Ms R Wayman
Ms S Wileman

The Trustees who were Trustees on the date this report was approved were:-

Dr J R Crosby
Ms C M T Dunbar (resigned 15 August 2024)
Mr P T N Reeve
Ms C V Stimson
Ms R Wayman
Ms S Wileman
Ms K Deppe (appointed 16 April 2024)
Ms N Lewis (appointed 16 April 2024)
Mr F MacLennan (appointed 15 August 2024)

Company Secretary: *Position is currently vacant*

Independent Examiners: Sexty & Co
Chartered Certified Accountants & Registered Auditors
124 Thorpe Road
Norwich
NR1 1RS

Bankers: Barclays Bank plc
12 Old Market
Wisbech
PE13 1NN

EAST OF ENGLAND APPLES AND ORCHARDS PROJECT

REPORT OF THE TRUSTEES For the year ended 31 March 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

The East of England Apples & Orchards Project was incorporated as a company limited by guarantee on the 12 May 2006 (Company Number 05815104). If the activities of the company cease every member has guaranteed to contribute a sum (not exceeding £10) as may be demanded of him or her towards the payment of the debts and liabilities of the company.

The company was established under a Memorandum and Articles of Association which established the objects and the powers of the charitable company and is governed under its Memorandum and Articles of Association.

The East of England Apples & Orchards Project became a registered charity on 16 July 2007. The charity also uses the name EEAOP.

The charity Trustees are also directors of the company for the purposes of company law

The charity is governed by a board of Trustees who meet regularly. All decisions are made by the majority vote. New Trustees are appointed at Annual General Meetings by its members but may be appointed by existing Trustees. A Trustee appointed by resolution of the other Trustees must retire at the next AGM (but can be re-elected by the members at that AGM). Relevant skills are reviewed on recruitment and training is provided where deemed necessary. Appropriate background and financial checks are carried out before any appointment is ratified. EEAOP looks to increase the diversity of its Trustees and supporters wherever possible.

OBJECTIVES AND ACTIVITIES

The declared objectives of the charity are:

- To encourage for the benefit of the public the conservation, protection and expansion of orchards and local top fruit varieties, and the preservation of their genetic biodiversity, landscape and heritage value in the counties of Bedfordshire, Essex, Norfolk, Suffolk, Hertfordshire, Lincolnshire and Cambridgeshire
- To advance the education of the public in the understanding and diversity of fruit varieties and orchards

ACHIEVEMENTS AND PERFORMANCE

EEAOP's 2023 AGM was held on 1st July at Dodnash Fruit Farm, Bentley, Suffolk, with 18 members attending and with postal voting for members unable to attend. All the tabled Resolutions were passed unanimously.

Eleven Apple Days were attended during September and October 2023, four more than in the previous year. Members volunteered over 300 hours of their time in helping to staff these events, as well as helping with public workshops and managing our HQ orchards. We staged 8 workshops teaching orchard skills during the year, attended by 51 members of the public. A new venue, Dodnash Fruit Farm in Suffolk, was added to our workshop venue list. A further 12 bespoke fruit tree pruning workshops were delivered to individuals and organisations across the region on an ad hoc basis, generating further helpful additional income. A couple of guided group tours also took place in our HQ orchards.

EAST OF ENGLAND APPLES & ORCHARDS PROJECT

REPORT OF THE TRUSTEES (Cont'd) For the year ending 31 March 2024

ACHIEVEMENTS AND PERFORMANCE (continued)

During the year just over 3,300 local variety fruit trees were supplied to a record 413 customers. These included 14 schools, more than 50 different community sites and eight farms across our region. A grant award from the Peoples' Postcode Lottery allowed us to purchase a van in September 2023, to assist with the deliveries of large tree orders. It was also used for attending events and for general use around our HQ site. Strong partnerships were developed with several of the region's local authorities, and individuals and farms, and as a result the number of trees we propagated remained unchanged at around 4,000 trees.

Income from our buoyant trees sales allowed us to retain our two orchard assistants and project manager for a further year and meant that our HQ site was very well managed. As a result of our ongoing research, some 'false' varieties were de-accessed from our HQ orchards, whilst two others were propagated for the first time, so they will be included and will be made available for the public in the winter of 2024-25.

No new Board members were elected during 2023-24 but in March 2023 an appeal for new Directors resulted in several possible future co-options coming forward. The Directors continued to meet regularly throughout the year using Zoom and in person.

FINANCIAL REVIEW

During the year 2023-24 income received was £99,300, as compared to £85,366 in 2022-23 and operating expenses were £91,456, compared to £81,500 in 2022-23. In July 2023 a £2,000 award was received from The Talent Fund towards the completion of our HQ orchard collection and in September 2023 a £12,000 award was received from the Peoples' Postcode Lottery towards a project van.

The charity continues to exercise prudent financial management ensuring expenditure is closely monitored and all financial information is reviewed at each Trustee meeting.

RESERVES POLICY

The charity maintains reserves in accordance with a policy set by the Trustees, not less than annually. A minimum of £10,000 of reserves is maintained to ensure that the charity can always meet its day-to-day running costs.

PUBLIC BENEFIT STATEMENT

The Trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

PLANS FOR FUTURE PERIODS

EEAOP will continue to offer all its current services and develop new ones where it sees a need. It will continue to propagate local variety fruit trees, to run group visits to its west Norfolk orchards and will expand its range of orchard-related workshops for the public, at its HQ and sites across the region. It will also attend major Apple Days and other events across the region during 2024. The Directors plan to appoint at least three new Board members in 2024 as well as a bookkeeper and an administrative assistant. A new regional cherry and pear collection will also be planted at the headquarters.

EAST OF ENGLAND APPLES & ORCHARDS PROJECT

REPORT OF THE TRUSTEES (Cont'd) For the year ending 31 March 2024

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also directors of the East of England Apples & Orchards Project for the purposes of company law) are also responsible for preparing the Trustees' 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 of the charitable company and of the incoming resources and the application of resources, including the income and expenditures of the charitable company for the year. In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the 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.

Approved by the Board of Trustees on the 12/09/24 signed on its behalf by:



Dr J R Crosby
Director and Trustee

EAST OF ENGLAND APPLES AND ORCHARDS PROJECT

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EAST OF ENGLAND APPLES & ORCHARDS PROJECT

For the year ending 31 March 2024

Independent Examiner's Report to the Trustees of East of England Apples & Orchards Project

I report to the charity Trustees on my examination of the accounts of the company for the year ended 31 March 2024 which are set out on pages 6 to 13.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



A Orves FCCA FCA

Sexty & Co

Chartered Certified Accountants and Registered Auditors

124 Thorpe Road

Norwich

NR1 1RS

12/09/24

EAST OF ENGLAND APPLES AND ORCHARDS PROJECT

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT) For the year ending 31 March 2024

	Note	Unrestricted General £	Restricted £	2024 Total £	2023 £
Incoming Resources					
Incoming resources from generated funds:					
<i>Voluntary income</i>	2	22,236	2,000	24,236	4,413
<i>Activities for generating funds</i>	3	75,064	-	75,064	80,953
Total Incoming Resources		97,300	2,000	99,300	85,366
Resources expended					
<i>Charitable activities</i>	4	89,626	-	89,626	79,795
<i>Governance Costs</i>	4	1,830	-	1,830	1,705
Total Resources Expended		91,456	-	91,456	81,500
Net incoming resources before transfers (Net Income for the year)		5,844	2,000	7,844	3,866
Gross transfers between funds		-	-	-	-
Net movements of funds in year		5,844	2,000	7,844	3,866
<i>Reconciliation of funds</i>					
Funds at 1 April 2023		119,760	-	119,760	115,894
Funds at 31 March 2024	12	125,604	2,000	127,604	119,760

The Statement of Financial Activities includes all gains and losses recognised in the year. All incoming resources and resources expended derive from continuing activities.

The notes form part of these accounts.

EAST OF ENGLAND APPLES AND ORCHARDS PROJECT

BALANCE SHEET As at 31 March 2024

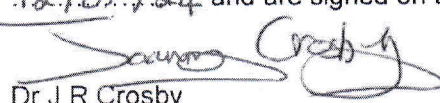
	Note	2024 £	2023 £
Fixed Assets			
Tangible assets	7	86,779	84,765
Current assets			
Stock		13,950	12,275
Cash at bank and in hand		39,242	46,435
Debtors	8	<u>19,133</u>	<u>12,745</u>
		72,325	71,455
Creditors:			
Amounts falling due within one year	9	(1,500)	(1,460)
Amounts falling due after one year		<u>(30,000)</u>	<u>(35,000)</u>
		(31,500)	(36,460)
Net current assets		40,825	34,995
Net Assets		<u>127,604</u>	<u>119,760</u>
Funds			
Restricted			
HQ Orchard Extension	11	2,000	-
Unrestricted			
General	10	125,604	119,760
Total funds		<u>127,604</u>	<u>119,760</u>

For the year ending 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements were approved by the members of the board of Trustees on the 12/09/24 and are signed on their behalf by:


Dr J R Crosby
Director and Trustee

EAST OF ENGLAND APPLES AND ORCHARDS PROJECT

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

1. ACCOUNTING POLICIES

Basis of accounting

The Charity constitutes a public benefit entity as defined by FRS 102. These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom (FRS 102) and the Charities Act 2011.

Company Status

The Charity is a not for profit company limited by guarantee registered in England. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to a maximum of £10 per member of the Charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

Funds

Funds held by the Charity are:

- Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.
- Restricted funds – these are funds which can only be used for particular purposes within the objects of the Charity. Restrictions arise when specified by the donor or when the funds are solicited on the explicit understanding that they will be applied to particular restricted purposes.

Incoming Resources

Donations, grants and legacies, including capital grants, are recognised in full in the Statement of Financial Activities when they are receivable and where there is entitlement, certainty of receipt and where the amount can be measured with sufficient reliability except as follows:

- When donors specify that they must be used in future accounting periods the income is deferred until those periods.

EAST OF ENGLAND APPLES AND ORCHARDS PROJECT

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31 March 2024

1. ACCOUNTING POLICIES (CONTINUED)

- When donors impose conditions which have to be fulfilled before the Charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions have been met.

When donors specify that donations, grants and legacies, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

Volunteers

The value of services provided by volunteers has not been included; this amounted to 310 hours during the year.

Fixed Assets and Depreciation

Assets that cost over £100 are capitalised and depreciated at the following annual rates to write off their cost over their estimated useful lives as follows:

Plant & Machinery	25% reducing balance basis
Land & Buildings	straight line over 20 years
Motor Vehicles	20% reducing balance basis

Depreciation is charged in full in the year of acquisition and none in the year of disposal.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

2. DONATIONS

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Grants	12,000	2,000	14,000	-
Donations				
Other Donations	6,177	-	6,177	483
Subscriptions	3,369	-	3,369	3,930
Gift Aid	690	-	690	-
	<u>22,236</u>	<u>2,000</u>	<u>24,236</u>	<u>4,413</u>

EAST OF ENGLAND APPLES AND ORCHARDS PROJECT

NOTES TO THE FINANCIAL STATEMENTS (Continued) For the year ended 31 March 2024

3. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Tree Sales	70,083	-	70,083	77,074
Training Courses, Events and Promotions	4,845	-	4,845	3,879
Bank Interest Received	136	-	136	-
	<u>75,064</u>	<u>-</u>	<u>75,064</u>	<u>80,953</u>

4. TOTAL RESOURCES EXPENDED

	Charitable Activities £	Governance Costs £	Total 2024 £	Total 2023 £
Cost of sales – Opening Stock	12,275	-	12,275	9,368
Cost of sales – Purchases	29,303	-	29,303	29,999
Cost of sales – Closing Stock	(13,950)	-	(13,950)	(12,275)
Motor and Travel Costs - Other	2,128	-	2,128	50
Office Expenses	5,349	-	5,349	4,788
Depreciation	7,485	-	7,485	5,690
Production of Newsletters, Leaflets and Catalogues	469	-	469	514
Distribution Costs	5,022	-	5,022	9,949
Courses and Meeting Costs	2,054	-	2,054	4,277
Project Manager's Fees	24,258	-	24,258	24,863
Staff Fees	9,363	-	9,363	-
Accountancy	-	1,830	1,830	1,705
Orchard Management	5,870	-	5,870	2,572
Sundry Expenses	-	-	-	-
Total	<u>89,626</u>	<u>1,830</u>	<u>91,456</u>	<u>81,500</u>

5. STAFF COSTS AND EMOLUMENTS

No salaries or wages have been paid to employees, including the members of the board of Trustees, during the year.

EAST OF ENGLAND APPLES AND ORCHARDS PROJECT

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31 March 2024

6. TAXATION

As a charity, East of England Apples and Orchards Projects is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

7. TANGIBLE FIXED ASSETS

	Plant and Machinery etc £	Land and Buildings £	Motor Vehicles £	Total £
Cost				
At 1 April 2023	20,685	105,404	-	126,089
Additions	-	-	9,500	9,500
Disposals	-	-	-	-
At 31 March 2024	<u>20,685</u>	<u>105,404</u>	<u>9,500</u>	<u>135,589</u>
Depreciation				
At 1 April 2023	19,425	21,900	-	41,325
Charge for the Year	315	5,270	1,900	7,485
Eliminated on disposal	-	-	-	-
At 31 March 2024	<u>19,740</u>	<u>27,170</u>	<u>1,900</u>	<u>48,810</u>
Net Book Value				
At 31 March 2024	<u>945</u>	<u>78,234</u>	<u>7,600</u>	<u>86,779</u>
At 31 March 2023	<u>1,260</u>	<u>83,505</u>	<u>-</u>	<u>84,765</u>

8. DEBTORS

	2024 £	2023 £
Debtors	<u>19,133</u>	<u>12,745</u>

9. CREDITORS: AMOUNTS FALLING DUE IN ONE YEAR

	2024 £	2023 £
Other Creditors	<u>1,500</u>	<u>1,460</u>

EAST OF ENGLAND APPLES AND ORCHARDS PROJECT

NOTES TO THE FINANCIAL STATEMENTS (Continued) For the year ended 31 March 2024

10. UNRESTRICTED FUNDS

	Balance at 1 April 2023 £	Incoming Resources £	Outgoing Resources £	Transfers between funds £	Balance at 31 March 2024 £
General Funds	119,760	97,300	91,456	-	125,604

11. RESTRICTED FUNDS

	Balance at 1 April 2023 £	Incoming Resources £	Outgoing Resources £	Transfers between funds £	Balance at 31 March 2024 £
HQ Orchard Extension	-	2,000	-	-	2,000
	-	-	-	-	-

Description, nature and purpose of the fund

HQ Orchard Extension Funding from The Talent Fund towards the extension of the West Raynham Orchard.

12. ANALYSIS OF ASSETS BETWEEN FUNDS

	Unrestricted £	Restricted £	Total £
Represented by:			
Fixed assets	86,779	-	86,779
Current assets	70,325	2,000	72,325
Creditors	(31,500)	-	(31,500)
Total	125,604	2,000	127,604

EAST OF ENGLAND APPLES AND ORCHARDS PROJECT

NOTES TO THE FINANCIAL STATEMENTS (Continued) **For the year ended 31 March 2024**

13. TRUSTEE REMUNERATION AND RELATED PARTY TRANSACTIONS

None of the Trustees received any remuneration during the current year or preceding period.

During the year Mr M Skipper, partner to Ms C Stimson who served as a trustee throughout this period, provided services to the charity amounting to £24,258 (2023 £24,863).

14. CONTROL RELATIONSHIPS

The company is under the ultimate control of the Trustees as a body.

EAST OF ENGLAND APPLES AND ORCHARDS PROJECT

England & Wales - Charity number 1120084

Accounts

**East of England Apples
and Orchards Project**

(A company limited by guarantee)

Report and Financial Statements

For the year ended 31 March 2023

Charity no: 1120084

Company no: 05815104

EAST OF ENGLAND APPLES AND ORCHARDS PROJECT

CONTENTS OF THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

	Page
Legal and administrative information	1
Report of the Trustees	2-4
Independent Examiner's Report	5
Statement of financial activities	6
Balance sheet	7
Notes forming part of the financial statements	8-13

EAST OF ENGLAND APPLES AND ORCHARDS PROJECT

LEGAL AND ADMINISTRATIVE INFORMATION

For the year ended 31 March 2023

The Trustees present their directors' report and financial statements for the year ended 31 March 2023.

Principal Office: 512 Blenheim Way
West Raynham Park
Fakenham
Norfolk
NR21 7PD

Registered Office: 512 Blenheim Way
West Raynham Park
Fakenham
Norfolk
NR21 7PD

The Trustees:

The Trustees who served the charity during the period were as follows:

Dr J R Crosby
Ms C M T Dunbar
Mr P T N Reeve
Ms C V Stimson
Ms R Wayman
Ms S Wileman

The Trustees who were Trustees on the date this report was approved were:-

Dr J R Crosby
Ms C M T Dunbar
Mr P T N Reeve
Ms C V Stimson
Ms R Wayman
Ms S Wileman

Company Secretary: *Position is currently vacant*

Independent Examiners: Sexty & Co
Chartered Certified Accountants & Registered Auditors
124 Thorpe Road
Norwich
NR1 1RS

Bankers: Barclays Bank plc
12 Old Market
Wisbech
PE13 1NN

EAST OF ENGLAND APPLES AND ORCHARDS PROJECT

REPORT OF THE TRUSTEES For the year ended 31 March 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

The East of England Apples & Orchards Project was incorporated as a company limited by guarantee on the 12 May 2006 (Company Number 05815104). If the activities of the company cease every member has guaranteed to contribute a sum (not exceeding £10) as may be demanded of him or her towards the payment of the debts and liabilities of the company.

The company was established under a Memorandum and Articles of Association which established the objects and the powers of the charitable company and is governed under its Memorandum and Articles of Association.

The East of England Apples & Orchards Project became a registered charity on 16 July 2007. The charity also uses the name EEAOP.

The charity Trustees are also directors of the company for the purposes of company law

The charity is governed by a board of Trustees who meet regularly. All decisions are made by the majority vote. New Trustees are appointed at Annual General Meetings by its members but may be appointed by existing Trustees. A Trustee appointed by resolution of the other Trustees must retire at the next AGM (but can be re-elected by the members at that AGM). Relevant skills are reviewed on recruitment and training is provided where deemed necessary. Appropriate background and financial checks are carried out before any appointment is ratified. EEAOP looks to increase the diversity of its Trustees and supporters wherever possible.

OBJECTIVES AND ACTIVITIES

The declared objectives of the charity are:

- To encourage for the benefit of the public the conservation, protection and expansion of orchards and local top fruit varieties, and the preservation of their genetic biodiversity, landscape and heritage value in the counties of Bedfordshire, Essex, Norfolk, Suffolk, Hertfordshire, Lincolnshire and Cambridgeshire
- To advance the education of the public in the understanding and diversity of fruit varieties and orchards

ACHIEVEMENTS AND PERFORMANCE

EEAOP's 2022 AGM was held on 3rd July at its west Norfolk HQ and included an official celebratory opening of its brand-new office building. 21 members attended and postal voting was again offered to members unable to attend. All the tabled Resolutions were passed unanimously.

Seven Apple Days were attended in September and October 2022, up from four in the previous year, and members contributed over 190 hours helping to staff these events. A total of 5 workshops were delivered during the year, attended by 33 people. This was down on previous years, due in part to the retirement of our usual orchard skills tutor. A new orchards skills delivery team was created to deal with this situation and new venues included Coton Orchards and Bourn, both near Cambridge. An apple identification and a plum pruning workshop were held at our HQ in August and September and several guided group tours of the HQ orchards took place.

EAST OF ENGLAND APPLES & ORCHARDS PROJECT

REPORT OF THE TRUSTEES (Cont'd) For the year ending 31 March 2023

In 2023 we hope to appoint another new member of staff, to deal with public enquiries and other administrative roles at our HQ. We also plan to purchase a project van to help with tree deliveries and for attending public events more easily and plant a regional cherry and pear collection at our HQ.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also directors of the East of England Apples & Orchards Project for the purposes of company law) are also responsible for preparing the Trustees' 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 of the charitable company and of the incoming resources and the application of resources, including the income and expenditures of the charitable company for the year. In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the 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.

Approved by the Board of Trustees on the 14.10.23 signed on its behalf by:



Dr J R Crosby
Director and Trustee

EAST OF ENGLAND APPLES & ORCHARDS PROJECT

REPORT OF THE TRUSTEES (Cont'd) For the year ending 31 March 2023

In December 2022 two part time staff were appointed to assist the Project Manager with winter tree sales and HQ orchard management throughout the year. Several newly discovered apple and plum accessions were added to our regional collection orchards during the winter months.

February marked the twentieth anniversary of EEAOP, and a review will appear in the Spring 2023 members' newsletter. The winter also saw record-breaking trees sales of over 3,500 fruit trees. There were over 330 customers, including 25 schools and 57 sites designed for community benefit. 10 farm diversification schemes accounted for 28% of sales, representing an important new type of customer for us. Our tree propagation levels have been increased slightly, in line with expected future demand.

We continued to undertake research into the region's orchard heritage, collecting graft wood from trees of interest for our study collection and submitting genetic material for DNA fingerprinting to assist with identification. No new Board members were elected from the membership during 2022-23 and the Directors continued to meet regularly throughout the year using Zoom and occasionally in person.

FINANCIAL REVIEW

During the year 2022-23 income received was £85,366, as compared to £75,659 in 2021-22, and operating expenses were £81,469, compared to £64,439 in 2021-22. We will be receiving (in the next financial year) £3,436 of sponsorship towards Norfolk tree planting schemes which took place in the winter 2022-23. A £10,000 donation, given by a Project supporter in 2019-20 and therefore previously restricted funds, has been used to employ two part time HQ orchard and trees sales staff from December 2022 onwards.

The charity continues to exercise prudent financial management ensuring expenditure is closely monitored and all financial information is reviewed at each Trustee meeting.

RESERVES POLICY

The charity maintains reserves in accordance with a policy set by the Trustees, not less than annually. A minimum of £10,000 of reserves is maintained to ensure that the charity can always meet its day-to-day running costs.

PUBLIC BENEFIT STATEMENT

The Trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

PLANS FOR FUTURE PERIODS

EEAOP will continue to offer all its current services and develop new ones where it sees a need. It continues to run group visits to its west Norfolk HQ and has run a more diverse range of orchard-related workshops for the public at its HQ and sites across the region. It has begun to attend more public events again, following several quiet Covid-affected years, and during September and October 2023 will be represented at ten Apple Days across the east of England.

EAST OF ENGLAND APPLES AND ORCHARDS PROJECT

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EAST OF ENGLAND APPLES & ORCHARDS PROJECT For the year ending 31 March 2023

Independent Examiner's Report to the Trustees of East of England Apples & Orchards Project

I report to the charity Trustees on my examination of the accounts of the company for the year ended 31 March 2023 which are set out on pages 6 to 13.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.


A Orves FCCA FCA
Sexty & Co
Chartered Certified Accountants and Registered Auditors
124 Thorpe Road
Norwich
NR1 1RS

14/10/2023

EAST OF ENGLAND APPLES AND ORCHARDS PROJECT

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)
For the year ending 31 March 2023

	Note	Unrestricted General £	Restricted £	2023 Total £	2022 £
Incoming Resources					
Incoming resources from generated funds:					
<i>Voluntary income</i>	2	4,413	-	4,413	8,184
<i>Activities for generating funds</i>	3	80,953	-	80,953	67,475
Total Incoming Resources		85,366	-	85,366	75,659
Resources expended					
<i>Charitable activities</i>	4	78,355	1,440	79,764	62,877
<i>Governance Costs</i>	4	1,705	-	1,705	1,562
Total Resources Expended		80,060	1,440	81,469	64,439
Net incoming resources before transfers (Net Income for the year)		5,306	(1,440)	3,866	11,220
Gross transfers between funds		88,837	(88,837)	-	-
Net movements of funds in year		94,143	(90,277)	3,866	11,220
<i>Reconciliation of funds</i>					
Funds at 1 April 2022		25,617	90,277	115,894	104,674
Funds at 31 March 2023	12	119,760	-	119,760	115,894

The Statement of Financial Activities includes all gains and losses recognised in the year. All incoming resources and resources expended derive from continuing activities.

The notes form part of these accounts.

EAST OF ENGLAND APPLES AND ORCHARDS PROJECT

BALANCE SHEET As at 31 March 2023

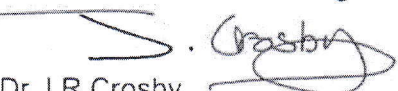
	Note	2023 £	2022 £
Fixed Assets			
Tangible assets	7	84,765	90,455
Current assets			
Stock		12,275	9,368
Cash at bank and in hand		46,435	30,293
Debtors	8	<u>12,745</u>	<u>27,707</u>
		71,455	67,368
Creditors:			
Amounts falling due within one year	9	(1,460)	<u>(1,929)</u>
Amounts falling due after one year		<u>(35,000)</u>	<u>(40,000)</u>
		(36,460)	(41,929)
Net current assets		34,995	25,439
Net Assets		<u>119,760</u>	<u>115,894</u>
Funds			
Restricted			
HQ Appeal	11	-	82,357
Orchards for Schools Project	11	-	7,920
Website	11	-	-
Unrestricted			
General	10	119,760	25,617
Total funds		<u>119,760</u>	<u>115,894</u>

For the year ending 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements were approved by the members of the board of Trustees on the 14.11.2023 and are signed on their behalf by:


Dr J R Crosby
Director and Trustee

EAST OF ENGLAND APPLES AND ORCHARDS PROJECT

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

1. ACCOUNTING POLICIES

Basis of accounting

The Charity constitutes a public benefit entity as defined by FRS 102. These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom (FRS 102) and the Charities Act 2011.

Company Status

The Charity is a not for profit company limited by guarantee registered in England. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to a maximum of £10 per member of the Charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

Funds

Funds held by the Charity are:

- Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.
- Restricted funds – these are funds which can only be used for particular purposes within the objects of the Charity. Restrictions arise when specified by the donor or when the funds are solicited on the explicit understanding that they will be applied to particular restricted purposes.

Incoming Resources

Donations, grants and legacies, including capital grants, are recognised in full in the Statement of Financial Activities when they are receivable and where there is entitlement, certainty of receipt and where the amount can be measured with sufficient reliability except as follows:

- When donors specify that they must be used in future accounting periods the income is deferred until those periods.

EAST OF ENGLAND APPLES AND ORCHARDS PROJECT

NOTES TO THE FINANCIAL STATEMENTS (Continued) For the year ended 31 March 2023

1. ACCOUNTING POLICIES (CONTINUED)

- When donors impose conditions which have to be fulfilled before the Charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions have been met.

When donors specify that donations, grants and legacies, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

Volunteers

The value of services provided by volunteers has not been included; this amounted to 270 hours during the year.

Fixed Assets and Depreciation

Assets that cost over £100 are capitalised and depreciated at the following annual rates to write off their cost over their estimated useful lives as follows:

Plant & Machinery 25% reducing balance basis

Land & Buildings straight line over 20 years

Depreciation is charged in full in the year of acquisition and none in the year of disposal.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

2. DONATIONS

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Grants	-	-	-	-
Donations				
Other Donations	483	-	483	3,767
Subscriptions	3,930	-	3,930	3,591
Gift Aid	-	-	-	826
	<u>4,413</u>	<u>-</u>	<u>4,413</u>	<u>8,184</u>

EAST OF ENGLAND APPLES AND ORCHARDS PROJECT

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31 March 2023

3. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Tree Sales	77,074	-	77,074	65,349
Training Courses, Events and Promotions	3,879	-	3,879	2,125
Bank Interest Received	-	-	-	1
	<u>80,953</u>	<u>-</u>	<u>80,953</u>	<u>67,475</u>

4. TOTAL RESOURCES EXPENDED

	Charitable Activities £	Governance Costs £	Total 2023 £	Total 2022 £
Cost of sales – Opening Stock	9,368	-	9,368	8,723
Cost of sales – Purchases	29,968	-	29,968	16,351
Cost of sales – Closing Stock	(12,275)	-	(12,275)	(9,368)
Motor and Travel Costs - Other	50	-	50	103
Office Expenses	4,788	-	4,788	7,154
Depreciation	5,690	-	5,690	5,942
Production of Newsletters, Leaflets and Catalogues	514	-	514	955
Distribution Costs	9,949	-	9,949	10,413
Courses and Meeting Costs	4,277	-	4,277	1,282
Project Manager's Fees	24,863	-	24,863	17,675
Accountancy	-	1,705	1,705	1,562
Orchard Management	2,572	-	2,572	3,647
Sundry Expenses	-	-	-	-
Total	<u>79,764</u>	<u>1,705</u>	<u>81,469</u>	<u>64,439</u>

5. STAFF COSTS AND EMOLUMENTS

No salaries or wages have been paid to employees, including the members of the board of Trustees, during the year.

EAST OF ENGLAND APPLES AND ORCHARDS PROJECT

NOTES TO THE FINANCIAL STATEMENTS (Continued) For the year ended 31 March 2023

6. TAXATION

As a charity, East of England Apples and Orchards Projects is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

7. TANGIBLE FIXED ASSETS

	Plant and Machinery etc £	Land and Buildings £	Total £
Cost			
At 1 April 2022	20,685	105,404	126,089
Additions			
Disposals	-	-	-
At 31 March 2023	<u>20,685</u>	<u>105,404</u>	<u>126,089</u>
Depreciation			
At 1 April 2022	19,005	16,629	35,634
Charge for the Year	420	5,270	5,690
Eliminated on disposal	-	-	-
At 31 March 2023	<u>19,425</u>	<u>21,899</u>	<u>41,324</u>
Net Book Value			
At 31 March 2023	<u>1,260</u>	<u>83,505</u>	<u>84,765</u>
At 31 March 2022	<u>1,680</u>	<u>88,775</u>	<u>90,455</u>

8. DEBTORS

	2023 £	2022 £
Debtors	<u>12,745</u>	<u>27,707</u>

9. CREDITORS: AMOUNTS FALLING DUE IN ONE YEAR

	2023 £	2022 £
Other Creditors	<u>1,460</u>	<u>1,929</u>

EAST OF ENGLAND APPLES AND ORCHARDS PROJECT

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31 March 2023

10. UNRESTRICTED FUNDS

	Balance at 1 April 2022 £	Incoming Resources £	Outgoing Resources £	Transfers between funds £	Balance at 31 March 2023 £
General Funds	25,617	85,366	(80,060)	88,837	119,760

11. RESTRICTED FUNDS

	Balance at 1 April 2022 £	Incoming Resources £	Outgoing Resources £	Transfers between funds £	Balance at 31 March 2023 £
HQ Appeal	82,357	-	-	(82,357)	-
Orchards for Schools	7,920	-	-	(7,920)	-
Website	-	-	(1,440)	1,440	-
	90,277	-	(1,440)	(88,837)	-

Description, nature and purpose of the fund

HQ Appeal	Donations made towards the costs of establishing a headquarters for the charity. Resources expended during the year relate to the project management and depreciation of assets.
Orchards for Schools Project	Funding from Heritage Lottery Fund for a 2 year project covering provision of local variety fruit trees to primary schools within Cambridgeshire, Bedfordshire and Norfolk.
Website	Funding from Nineveh Trust for the development and associated costs of running a website.

12. ANALYSIS OF ASSETS BETWEEN FUNDS

	Unrestricted £	Restricted £	Total £
Represented by:			
Fixed assets	84,765	-	84,765
Current assets	71,455	-	71,455
Current liabilities	(36,460)	-	(36,460)
Total	119,760	-	119,760

EAST OF ENGLAND APPLES AND ORCHARDS PROJECT

NOTES TO THE FINANCIAL STATEMENTS (Continued) **For the year ended 31 March 2023**

13. TRUSTEE REMUNERATION AND RELATED PARTY TRANSACTIONS

None of the Trustees received any remuneration during the current year or preceding period.

During the year Mr M Skipper, partner to Ms C Stimson who served as a trustee throughout this period, provided services to the charity amounting to £24,863 (2022 £17,675).

14. CONTROL RELATIONSHIPS

The company is under the ultimate control of the Trustees as a body.

EAST OF ENGLAND APPLES AND ORCHARDS PROJECT

England & Wales - Charity number 1120084

Accounts

East of England Apples and Orchards Project

(A company limited by guarantee)

Report and Financial Statements For the year ended 31 March 2022

Charity no: 1120084

Company no: 05815104



EAST OF ENGLAND APPLES AND ORCHARDS PROJECT

CONTENTS OF THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

	Page
Legal and administrative information	1
Report of the Trustees	2-4
Independent Examiner's Report	5
Statement of financial activities	6
Balance sheet	7
Notes forming part of the financial statements	8-13

EAST OF ENGLAND APPLES AND ORCHARDS PROJECT

LEGAL AND ADMINISTRATIVE INFORMATION

For the year ended 31 March 2022

The Trustees present their directors' report and financial statements for the year ended 31 March 2022.

Principal Office: 512 Blenheim Way
West Raynham Park
Fakenham
Norfolk
NR21 7PD

Registered Office: 512 Blenheim Way
West Raynham Park
Fakenham
Norfolk
NR21 7PD

The Trustees:

The Trustees who served the charity during the period were as follows:

Dr J R Crosby
Ms C M T Dunbar
Mr P T N Reeve
Ms C V Stimson
Ms R Wayman
Ms S Wileman

The Trustees who were Trustees on the date this report was approved were:-

Dr J R Crosby
Ms C M T Dunbar
Mr P T N Reeve
Ms C V Stimson
Ms R Wayman
Ms S Wileman

Company Secretary: *Position is currently vacant*

Independent Examiners: Sexty & Co
Chartered Certified Accountants & Registered Auditors
124 Thorpe Road
Norwich
NR1 1RS

Bankers: Barclays Bank plc
12 Old Market
Wisbech
PE13 1NN

EAST OF ENGLAND APPLES AND ORCHARDS PROJECT

REPORT OF THE TRUSTEES For the year ended 31 March 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

The East of England Apples & Orchards Project was incorporated as a company limited by guarantee on the 12 May 2006 (Company Number 05815104). If the activities of the company cease every member has guaranteed to contribute a sum (not exceeding £10) as may be demanded of him or her towards the payment of the debts and liabilities of the company.

The company was established under a Memorandum and Articles of Association which established the objects and the powers of the charitable company and is governed under its Memorandum and Articles of Association.

The East of England Apples & Orchards Project became a registered charity on 16 July 2007. The charity also uses the name EEAOP.

The charity Trustees are also directors of the company for the purposes of company law

The charity is governed by a board of Trustees who meet regularly. All decisions are made by the majority vote. New Trustees are appointed at Annual General Meetings by its members but may be appointed by existing Trustees. A Trustee appointed by resolution of the other Trustees must retire at the next AGM (but can be re-elected by the members at that AGM). Relevant skills are reviewed on recruitment and training is provided where deemed necessary. Appropriate background and financial checks are carried out before any appointment is ratified. EEAOP looks to increase the diversity of its Trustees and supporters wherever possible.

OBJECTIVES AND ACTIVITIES

The declared objectives of the charity are:

- To encourage for the benefit of the public the conservation, protection and expansion of orchards and local top fruit varieties, and the preservation of their genetic biodiversity, landscape and heritage value in the counties of Bedfordshire, Essex, Norfolk, Suffolk, Hertfordshire, Lincolnshire and Cambridgeshire
- To advance the education of the public in the understanding and diversity of fruit varieties and orchards

ACHIEVEMENTS AND PERFORMANCE

The relaxation of Covid restrictions in July 2021 allowed a resumption of most of our annual activities, albeit at a reduced level. During the autumn we were able to attend four Apple Days, around half the normal number, in Norfolk, Cambridgeshire, Essex and Lincolnshire. They were all very well supported. And, over the winter months, we were able to run five workshops teaching practical orchard skills to 58 people, at venues in Norfolk, Cambridgeshire and Hertfordshire. These included two new orchard venues.

For a second year running our AGM was conducted by post and email, during June, but once again this resulted in a good response from members with all Resolutions duly passed. No new Board members were elected from the membership during 2021-22 and the Directors continued to meet regularly throughout the year using Zoom.

EAST OF ENGLAND APPLES & ORCHARDS PROJECT

REPORT OF THE TRUSTEES (Cont'd) For the year ending 31 March 2022

Refurbishment work on our HQ buildings at West Raynham resumed with new lightings and electrics installed in the workshop, as well stabilizing and painting of the outside walls and front doors. Management of our HQ orchards continued throughout the year, and some new apple and plum accessions were planted over the winter months.

Throughout the year our website was continually updated, and it has helped increase general enquiries, new memberships, donations, sponsorship of HQ trees, and online sales of our heritage fruit trees. Additionally, a card reader facility was introduced to allow tree customers to pay on collection. As in the previous year we received nearly 300 orders for our fruit trees and overall sales were 3,300 trees – a 75% increase on 2020-21. More than 60% of all trees sold were to over 70 community and school planting schemes, although Covid issues meant that the number of school plantings remained low.

We continued to undertake research into the region's orchard heritage, collecting graft wood from trees of interest for our study collection and submitting genetic material for DNA fingerprinting to assist with identification.

FINANCIAL REVIEW

During the year 2021-22 income received was £75,659, as compared to £76,069 in 2020-21, and operating expenses were £64,439.

We were delighted to have received £3,078 of corporate donations during 2021-22 towards tree planting schemes.

The charity continues to exercise prudent financial management ensuring expenditure is closely monitored and all financial information is reviewed at each Trustee meeting.

RESERVES POLICY

The charity maintains reserves in accordance with a policy set by the Trustees not less than annually. A minimum of £10,000 of reserves is also maintained to ensure that the charity can always meet its day-to-day running costs. Restricted funds include a £10,000 donation, made by a Project supporter in 2019-20, towards the employment costs of an orchard management / tree sales assistant.

PUBLIC BENEFIT STATEMENT

The Trustees have complied with their duty to have due regard to the guidance on the public benefit published by the Charity Commission in exercising their powers or duties.

PLANS FOR FUTURE PERIODS

EEAOP will continue to offer all its current services and develop new ones where it sees a need. For example, it plans to increase group visits to its west Norfolk HQ and run a more diverse range of orchard-related workshops for the public at sites across the region. Three group visits to the HQ orchards and two new workshops on plum pruning and apple identification, are already planned for the summer of 2022. We also hope to participate in a greater number of Apple Day events in the autumn of 2022.

We plan to appoint at least one new member of staff at our HQ to help maintain our orchard collections, and to assist with our winter tree sales, and fundraise to purchase a van, so that we can deliver our services more efficiently.

EAST OF ENGLAND APPLES & ORCHARDS PROJECT

REPORT OF THE TRUSTEES (Cont'd) For the year ending 31 March 2022

STATEMENT OF TRUSTEES' RESPONSIBILITIES

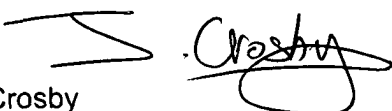
The Trustees (who are also directors of the East of England Apples & Orchards Project for the purposes of company law) are also responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally 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 of the charitable company and of the incoming resources and the application of resources, including the income and expenditures of the charitable company for the year. In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the 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.

Approved by the Board of Trustees on the 14/09/2022 Signed on its behalf by:


Dr J R Crosby
Director and Trustee

EAST OF ENGLAND APPLES AND ORCHARDS PROJECT

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EAST OF ENGLAND APPLES & ORCHARDS PROJECT For the year ending 31 March 2022

Independent Examiner's Report to the Trustees of East of England Apples & Orchards Project

I report to the charity Trustees on my examination of the accounts of the company for the year ended 31 March 2022 which are set out on pages 6 to 13.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



A Orves FCCA FCA
Sexty & Co
Chartered Certified Accountants and Registered Auditors
124 Thorpe Road
Norwich
NR1 1RS

.....14/9/22.....

EAST OF ENGLAND APPLES AND ORCHARDS PROJECT

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT) For the year ending 31 March 2022

	Note	Unrestricted General £	Restricted £	2022 Total £	2021 £
Incoming Resources					
Incoming resources from generated funds:					
<i>Voluntary income</i>	2	8,184	-	8,184	44,674
<i>Activities for generating funds</i>	3	67,475	-	67,475	31,395
Total Incoming Resources		75,659	-	75,659	76,069
Resources expended					
<i>Charitable activities</i>	4	61,236	1,641	62,877	41,681
<i>Governance Costs</i>	4	1,562	-	1,562	1,342
Total Resources Expended		62,798	1,641	64,439	43,023
Net incoming resources before transfers (Net Income for the year)		12,861	(1,641)	11,220	33,046
Gross transfers between funds		(732)	732	-	-
Net movements of funds in year		12,129	(909)	11,220	33,799
<i>Reconciliation of funds</i>					
Funds at 1 April 2021		13,488	91,186	104,674	71,628
Funds at 31 March 2022	12	 25,617	 90,277	 115,894	 104,674

The Statement of Financial Activities includes all gains and losses recognised in the year. All incoming resources and resources expended derive from continuing activities.

The notes form part of these accounts.

EAST OF ENGLAND APPLES AND ORCHARDS PROJECT

BALANCE SHEET As at 31 March 2022

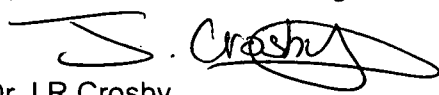
	Note	2022 £	2021 £
Fixed Assets			
Tangible assets	7	90,455	96,397
Current assets			
Stock		9,368	8,723
Cash at bank and in hand		30,293	34,058
Debtors	8	<u>27,707</u>	<u>6,826</u>
		67,368	49,607
Creditors:			
Amounts falling due within one year	9	(1,929)	<u>(1,330)</u>
Amounts falling due after one year		<u>(40,000)</u>	<u>(40,000)</u>
		(41,929)	(41,330)
Net current assets		25,439	8,277
Net Assets		<u>115,894</u>	<u>104,674</u>
Funds			
Restricted			
HQ Appeal	11	82,357	82,558
Orchards for Schools Project	11	7,920	7,920
Website	11	-	708
Unrestricted			
General	10	25,617	13,488
Total funds		<u>115,894</u>	<u>104,674</u>

For the year ending 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements were approved by the members of the board of Trustees on the 14.10.2022 and are signed on their behalf by:


Dr J R Crosby
Director and Trustee

EAST OF ENGLAND APPLES AND ORCHARDS PROJECT

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

1. ACCOUNTING POLICIES

Basis of accounting

The Charity constitutes a public benefit entity as defined by FRS 102. These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom (FRS 102) and the Charities Act 2011.

Company Status

The Charity is a not for profit company limited by guarantee registered in England. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to a maximum of £10 per member of the Charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

Funds

Funds held by the Charity are:

- Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.
- Restricted funds – these are funds which can only be used for particular purposes within the objects of the Charity. Restrictions arise when specified by the donor or when the funds are solicited on the explicit understanding that they will be applied to particular restricted purposes.

Incoming Resources

Donations, grants and legacies, including capital grants, are recognised in full in the Statement of Financial Activities when they are receivable and where there is entitlement, certainty of receipt and where the amount can be measured with sufficient reliability except as follows:

- When donors specify that they must be used in future accounting periods the income is deferred until those periods.

EAST OF ENGLAND APPLES AND ORCHARDS PROJECT

NOTES TO THE FINANCIAL STATEMENTS (Continued) For the year ended 31 March 2022

1. ACCOUNTING POLICIES (CONTINUED)

- When donors impose conditions which have to be fulfilled before the Charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions have been met.

When donors specify that donations, grants and legacies, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

Volunteers

The value of services provided by volunteers has not been included; this amounted to 300 hours during the year.

Fixed Assets and Depreciation

Assets that cost over £100 are capitalised and depreciated at the following annual rates to write off their cost over their estimated useful lives as follows:

Plant & Machinery 25% reducing balance basis

Land & Buildings straight line over 20 years

Depreciation is charged in full in the year of acquisition and none in the year of disposal.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

2. DONATIONS

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Grants	-	-	-	39,269
Donations				
Other Donations	3,767	-	3,767	1,180
Subscriptions	3,591	-	3,591	3,220
Gift Aid	826	-	826	1,005
	<u>8,184</u>	<u>-</u>	<u>8,184</u>	<u>44,674</u>

EAST OF ENGLAND APPLES AND ORCHARDS PROJECT

NOTES TO THE FINANCIAL STATEMENTS (Continued) For the year ended 31 March 2022

3. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Tree Sales	65,349	-	67,475	31,319
Training Courses, Events and Promotions	2,125	-	2,125	74
Bank Interest Received	1	-	1	2
	<u>67,475</u>	<u>-</u>	<u>67,475</u>	<u>31,395</u>

4. TOTAL RESOURCES EXPENDED

	Charitable Activities £	Governance Costs £	Total 2022 £	Total 2021 £
Cost of sales – Opening Stock	8,723	-	8,723	7,085
Cost of sales – Purchases	16,351	-	16,351	12,549
Cost of sales – Closing Stock	(9,368)	-	(9,368)	(8,723)
Motor and Travel Costs - Other	103	-	103	178
Office Expenses	7,154	-	7,154	6,353
Depreciation	5,942	-	5,942	6,054
Production of Newsletters, Leaflets and Catalogues	955	-	955	420
Distribution Costs	10,413	-	10,413	8,213
Courses and Meeting Costs	1,282	-	1,282	-
Project Manager's Fees	17,675	-	17,675	7,233
Accountancy	-	1,562	1,562	1,342
Orchard Management	3,647	-	3,647	1,403
Sundry Expenses	-	-	-	916
Total	<u>62,877</u>	<u>1,562</u>	<u>64,439</u>	<u>43,023</u>

5. STAFF COSTS AND EMOLUMENTS

No salaries or wages have been paid to employees, including the members of the board of Trustees, during the year.

EAST OF ENGLAND APPLES AND ORCHARDS PROJECT

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31 March 2022

6. TAXATION

As a charity, East of England Apples and Orchards Projects is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

7. TANGIBLE FIXED ASSETS

	Plant and Machinery etc £	Land and Buildings £	Total £
Cost			
At 1 April 2021	20,685	105,404	126,089
Additions			
Disposals	-	-	-
At 31 March 2022	<u>20,685</u>	<u>105,404</u>	<u>126,089</u>
Depreciation			
At 1 April 2021	18,333	11,359	29,692
Charge for the Year	672	5,270	5,942
Eliminated on disposal	-	-	-
At 31 March 2022	<u>19,005</u>	<u>16,629</u>	<u>35,634</u>
Net Book Value			
At 31 March 2022	<u>1,680</u>	<u>88,775</u>	<u>90,455</u>
At 31 March 2021	<u>2,352</u>	<u>94,045</u>	<u>96,397</u>

8. DEBTORS

	2022 £	2021 £
Debtors	<u>27,707</u>	<u>6,826</u>

9. CREDITORS: AMOUNTS FALLING DUE IN ONE YEAR

	2022 £	2021 £
Other Creditors	<u>1,929</u>	<u>1,330</u>

EAST OF ENGLAND APPLES AND ORCHARDS PROJECT

NOTES TO THE FINANCIAL STATEMENTS (Continued) For the year ended 31 March 2022

10. UNRESTRICTED FUNDS

	Balance at 1 April 2021 £	Incoming Resources £	Outgoing Resources £	Transfers between funds £	Balance at 31 March 2022 £
General Funds	13,488	75,659	(62,798)	(732)	25,617

11. RESTRICTED FUNDS

	Balance at 1 April 2021 £	Incoming Resources £	Outgoing Resources £	Transfers between funds £	Balance at 31 March 2022 £
HQ Appeal	82,558	-	(201)	-	82,357
Orchards for Schools	7,920	-	-	-	7,920
Website	708	-	(1,440)	732	-
	<u>91,186</u>	<u>-</u>	<u>(1,641)</u>	<u>732</u>	<u>90,277</u>

Description, nature and purpose of the fund

HQ Appeal	Donations made towards the costs of establishing a headquarters for the charity. Resources expended during the year relate to the project management and depreciation of assets.
Orchards for Schools Project	Funding from Heritage Lottery Fund for a 2 year project covering provision of local variety fruit trees to primary schools within Cambridgeshire, Bedfordshire and Norfolk.
Website	Funding from Nineveh Trust for the development and associated costs of running a website.

12. ANALYSIS OF ASSETS BETWEEN FUNDS

	Unrestricted £	Restricted £	Total £
Represented by:			
Fixed assets	1,680	88,775	90,455
Current assets	25,866	41,502	67,368
Current liabilities	(1,929)	(40,000)	(41,929)
	<u>25,617</u>	<u>90,277</u>	<u>115,984</u>
Total			

EAST OF ENGLAND APPLES AND ORCHARDS PROJECT

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31 March 2022

13. TRUSTEE REMUNERATION AND RELATED PARTY TRANSACTIONS

None of the Trustees received any remuneration during the current year or preceding period.

During the year Mr M Skipper, partner to Ms C Stimson who served as a trustee throughout this period, provided services to the charity amounting to £17,675 (2021 £7,233).

14. CONTROL RELATIONSHIPS

The company is under the ultimate control of the Trustees as a body.

EAST OF ENGLAND APPLES AND ORCHARDS PROJECT

England & Wales - Charity number 1120084

Accounts

**East of England Apples
and Orchards Project**

(A company limited by guarantee)

**Report and Financial Statements
For the year ended 31 March 2021**

Charity no: 1120084

Company no: 05815104

EAST OF ENGLAND APPLES AND ORCHARDS PROJECT

CONTENTS OF THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

	Page
Legal and administrative information	1
Report of the Trustees	2-5
Independent Examiner's Report	6
Statement of financial activities	7
Balance sheet	8
Notes forming part of the financial statements	9-14

EAST OF ENGLAND APPLES AND ORCHARDS PROJECT

LEGAL AND ADMINISTRATIVE INFORMATION

For the year ended 31 March 2021

The Trustees present their directors' report and financial statements for the year ended 31 March 2021.

Principal Office: 512 Blenheim Way
West Raynham Park
Fakenham
Norfolk
NR21 7PD

Registered Office: 512 Blenheim Way
West Raynham Park
Fakenham
Norfolk
NR21 7PD

The Trustees:

The Trustees who served the charity during the period were as follows:

Dr J R Crosby
Ms C M T Dunbar
Mr P T N Reeve
Ms C V Stimson
Ms R Wayman
Ms S Wileman

The Trustees who were Trustees on the date this report was approved were:-

Dr J R Crosby
Ms C M T Dunbar
Mr P T N Reeve
Ms C V Stimson
Ms R Wayman
Ms S Wileman

Company Secretary: *Position is currently vacant*

Independent Examiners: Sexty & Co
Chartered Certified Accountants & Registered Auditors
124 Thorpe Road
Norwich
NR1 1RS

Bankers: Barclays Bank plc
12 Old Market
Wisbech
PE13 1NN

EAST OF ENGLAND APPLES AND ORCHARDS PROJECT

REPORT OF THE TRUSTEES For the year ended 31 March 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

The East of England Apples & Orchards Project was incorporated as a company limited by guarantee on the 12 May 2006 (Company Number 05815104). If the activities of the company cease every member has guaranteed to contribute a sum (not exceeding £10) as may be demanded of him or her towards the payment of the debts and liabilities of the company.

The company was established under a Memorandum and Articles of Association which established the objects and the powers of the charitable company and is governed under its Memorandum and Articles of Association.

The East of England Apples & Orchards Project became a registered charity on 16 July 2007. The charity also uses the name EEAOP.

The charity Trustees are also directors of the company for the purposes of company law

The charity is governed by a board of Trustees who meet regularly. All decisions are made by the majority vote. New Trustees are appointed at Annual General Meetings by its members but may be appointed by existing Trustees. A Trustee appointed by resolution of the other Trustees must retire at the next AGM (but can be re-elected by the members at that AGM). Relevant skills are reviewed on recruitment and training is provided where deemed necessary. Appropriate background and financial checks are carried out before any appointment is ratified. EEAOP looks to increase the diversity of its Trustees and supporters wherever possible.

OBJECTIVES AND ACTIVITIES

The declared objectives of the charity are:

- To encourage for the benefit of the public the conservation, protection and expansion of orchards and local top fruit varieties, and the preservation of their genetic biodiversity, landscape and heritage value in the counties of Bedfordshire, Essex, Norfolk, Suffolk, Hertfordshire, Lincolnshire and Cambridgeshire
- To advance the education of the public in the understanding and diversity of fruit varieties and orchards

ACHIEVEMENTS AND PERFORMANCE

The Covid pandemic curtailed most of our activities during 2020-21. Most seriously affected was our public workshop programme, all of which were eventually postponed, to meet changing Government guidelines, and our participation in autumn Apple Days, all of which were cancelled by their venue hosts.

Through necessity, and for the first time ever, our members' 2020 AGM was conducted in July by post and email with a follow-up members' question and answer Zoom meeting on 18th July. We were delighted that this process allowed many more members to have a say in the way EEAOP is run and, as a result, a postal voting option will be offered at all future AGMs.

EAST OF ENGLAND APPLES & ORCHARDS PROJECT

REPORT OF THE TRUSTEES (Cont'd) For the year ending 31 March 2021

As a result of the AGM Rosie Wayman, from Cambridgeshire, was elected by the members to serve as a new Board member, bringing valuable committee and community skills and experience to our existing Board. We now have six Board members, and they continue to meet regularly using Zoom.

The refurbishment work on our HQ office building at West Raynham was able to continue and this was completed in May. However, it was essentially mothballed thereafter as covid restrictions put paid to planned volunteer activities during the summer and autumn. Our project manager was also laid off for several months. Our HQ orchards were maintained throughout the year, albeit on an ad hoc basis.

In September 2020 we launched a new more user-friendly website, with funding from The Nineveh Trust, which led to a marked rise in public interest in our work. As a result, donations increased, as did sponsorship of HQ orchard tree and offers to volunteer. During the winter we received nearly 300 orders for our fruit trees – an increase of 30% on 2020-21, amounting to 1800 tree sales. New community and school orchard plantings were down by around 20% on 2020-21, due to covid restrictions. However, Busseys of Norwich continued to sponsor the planting of Norfolk school orchards and, in March 2021, Norfolk-based engineering company Parrallel Fabrication became a new corporate supporter of our work.

FINANCIAL REVIEW

During the year 2020-21 income received was £76,069, as compared to £109,087 in 2019-20, and operating expenses were £43,023

Busseys of Norwich contributed £2,500 corporate sponsorship towards tree planting in Norfolk schools.

The charity continues to exercise prudent financial management ensuring expenditure is closely monitored and all financial information is reviewed at each Trustee meeting. Despite the Covid restrictions the charity has gone through 2020 - 21 with improving finances thanks to the donations and membership fees from our supporters, and a particularly strong winter of tree sales.

The investment in our new website with its shop and Paypal facilities meant that we received orders from across the country, and these could be fulfilled and packed more easily. We sold a total of 1805 trees, and the tree sale total income was £35,052.36 against costs of £21,959.89.

Due to Paypal demanding extra security steps, the money that we earned via Paypal for the financial year March 2020 – March 2021 was held up in Paypal's account, and not transferred to us until May 2021. This has been shown on the financial statement as a debtor.

Our membership income has decreased on the previous year, which is largely due to not being able to sign people up at Apple Days and other events.

We have been able to repay another £10,000 of the interest-free loan we received in 2019 from one of the Directors.

The charity continues to exercise prudent financial management ensuring expenditure is closely monitored and all financial information is reviewed at each Trustee meeting.

EAST OF ENGLAND APPLES & ORCHARDS PROJECT

REPORT OF THE TRUSTEES (Cont'd) For the year ending 31 March 2021

RESERVES POLICY

The charity maintains reserves in accordance with a policy set by the Trustees not less than annually. On its current policy, EEAOP maintains reserves for two major purposes: to meet anticipated capital expenditures and to meet working capital requirements, the latter primarily associated with its tree sales. The principal anticipated capital expenditures relate to the continuing refurbishment of two buildings at EEAOP's West Raynham site. EEAOP also maintains a minimum of £10,000 to ensure that all day to day running costs can be met.

Restricted funds include a £10,000 donation, made by a Project supporter in 2019-20, towards the employment costs of an Orchard Manager. At 31 March 2021, restricted funds held were £91,186. Working capital requirements arise for the tree sales operation of the charity in respect of stock and debtors. At the year end, general unrestricted funds represented approximately a year's expenditure. In view of the short term nature of these purposes, the charity maintains its funds in an instant access bank savings account and current account.

PUBLIC BENEFIT STATEMENT

The Trustees have complied with their duty to have due regard to the guidance on the public benefit published by the Charity Commission in exercising their powers or duties.

PLANS FOR FUTURE PERIODS

It remains the intention of EEAOP to continue to offer as many of its other current services as possible. When Covid guidelines allow, we will increase the number of public workshops and members' events at our HQ and at other sites across the region. We have already scheduled four tutored pruning workshops for January and February 2022 and other orchard-related workshops are being planned for the autumn of 2021. Additionally, two small-scale volunteer HQ orchard maintenance days have been arranged for July and August 2021.

We hope to participate in some of the Apple Days which are being planned for the autumn of 2021. It is expected that most host venues will limit their visitor numbers in the interests of public safety.

Future funding permitting, we plan to appoint two new staff posts, to maintain and expand our HQ fruit collections and to help publicise and develop our work to existing and new audiences across the region. These new posts are requirements of our EU Leader Fund grant award responsibilities.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also directors of the East of England Apples & Orchards Project for the purposes of company law) are also responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

EAST OF ENGLAND APPLES & ORCHARDS PROJECT

REPORT OF THE TRUSTEES (Cont'd) For the year ending 31 March 2021

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 of the charitable company and of the incoming resources and the application of resources, including the income and expenditures of the charitable company for the year. In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the 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.

Approved by the Board of Trustees on the 1/10/21 signed on its behalf by:



Dr J R Crosby
Director and Trustee

EAST OF ENGLAND APPLES AND ORCHARDS PROJECT

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EAST OF ENGLAND APPLES & ORCHARDS PROJECT For the year ending 31 March 2021

Independent Examiner's Report to the Trustees of East of England Apples & Orchards Project

I report to the charity Trustees on my examination of the accounts of the company for the year ended 31 March 2021 which are set out on pages 7 to 14.

Responsibilities and basis of report

As the charity's Trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



A Orves FCCA FCA
Sexty & Co
Chartered Certified Accountants and Registered Auditors
124 Thorpe Road
Norwich
NR1 1RS

1/10/2021

EAST OF ENGLAND APPLES AND ORCHARDS PROJECT

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT) For the year ending 31 March 2021

	Note	Unrestricted General £	Restricted £	2021 Total £	2020 £
Incoming Resources					
Incoming resources from generated funds:					
<i>Voluntary income:</i>	2	5,405	39,269	44,674	59,377
<i>Activities for generating funds:</i>	3	31,395	-	31,395	49,710
Total Incoming Resources		36,800	39,269	76,069	109,087
Resources expended					
<i>Charitable activities</i>	4	39,513	2,168	41,681	58,968
<i>Governance Costs</i>	4	1,342	-	1,342	1,743
Total Resources Expended		40,855	2,168	43,023	60,711
Net incoming resources before transfers (Net Income for the year)		(4,055)	37,101	33,046	48,376
Gross transfers between funds		-	-	-	-
Net movements of funds in year		(4,055)	37,101	33,799	48,376
<i>Reconciliation of funds</i>					
Funds at 1 April 2020		17,543	54,085	71,628	23,252
Funds at 31 March 2021	12	13,488	91,186	104,674	71,628

The Statement of Financial Activities includes all gains and losses recognised in the year. All incoming resources and resources expended derive from continuing activities.

The notes form part of these accounts.

EAST OF ENGLAND APPLES AND ORCHARDS PROJECT

BALANCE SHEET As at 31 March 2021

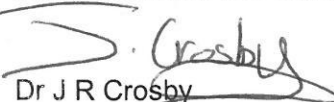
	Note	2021 £	2020 £
Fixed Assets			
Tangible assets	7	96,397	102,451
Current assets			
Stock		8,723	7,085
Cash at bank and in hand		34,058	8,486
Debtors	8	6,826	4,936
		<u>49,607</u>	<u>20,507</u>
Creditors:			
Amounts falling due within one year	9	(1,330)	(1,330)
Amounts falling due after one year		<u>(40,000)</u>	<u>(50,000)</u>
Net current assets		8,277	(30,823)
Net Assets		<u>104,674</u>	<u>71,628</u>
Funds			
Restricted			
HQ Appeal	11	82,558	44,245
Orchards for Schools Project	11	7,920	7,920
Website	11	708	1,920
Unrestricted			
General	10	13,488	17,543
Total funds		<u>104,674</u>	<u>71,628</u>

For the year ending 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements were approved by the members of the board of Trustees on the 11.10.21 and are signed on their behalf by:


Dr J R Crosby
Director and Trustee

EAST OF ENGLAND APPLES AND ORCHARDS PROJECT

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

1. ACCOUNTING POLICIES

Basis of accounting

The Charity constitutes a public benefit entity as defined by FRS 102. These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom (FRS 102) and the Charities Act 2011.

Company Status

The Charity is a not for profit company limited by guarantee registered in England. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to a maximum of £10 per member of the Charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

Funds

Funds held by the Charity are:

- Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.
- Restricted funds – these are funds which can only be used for particular purposes within the objects of the Charity. Restrictions arise when specified by the donor or when the funds are solicited on the explicit understanding that they will be applied to particular restricted purposes.

Incoming Resources

Donations, grants and legacies, including capital grants, are recognised in full in the Statement of Financial Activities when they are receivable and where there is entitlement, certainty of receipt and where the amount can be measured with sufficient reliability except as follows:

- When donors specify that they must be used in future accounting periods the income is deferred until those periods.

EAST OF ENGLAND APPLES AND ORCHARDS PROJECT

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31 March 2021

1. ACCOUNTING POLICIES (CONTINUED)

- When donors impose conditions which have to be fulfilled before the Charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions have been met.

When donors specify that donations, grants and legacies, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

Volunteers

The value of services provided by volunteers has not been included; this amounted to 450 hours during the year.

Fixed Assets and Depreciation

Assets that cost over £100 are capitalised and depreciated at the following annual rates to write off their cost over their estimated useful lives as follows:

Plant & Machinery	25% reducing balance basis
Land & Buildings	straight line over 20 years

Depreciation is charged in full in the year of acquisition and none in the year of disposal.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

2. DONATIONS

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Grants	-	39,269	39,269	52,806
Donations				
Other Donations	1,180	-	1,180	2,269
Subscriptions	3,220	-	3,220	3,362
Gift Aid	1,005	-	1,005	940
	<u>5,405</u>	<u>39,269</u>	<u>44,674</u>	<u>59,377</u>

EAST OF ENGLAND APPLES AND ORCHARDS PROJECT

NOTES TO THE FINANCIAL STATEMENTS (Continued) For the year ended 31 March 2021

3. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Tree Sales	31,319	-	31,319	46,947
Training Courses, Events and Promotions	74	-	74	2,758
Bank Interest Received	2	-	2	5
	<u>31,395</u>	<u>-</u>	<u>31,395</u>	<u>49,710</u>

4. TOTAL RESOURCES EXPENDED

	Charitable Activities £	Governance Costs £	Total 2021 £	Total 2020 £
Cost of sales – Opening Stock	7,085	-	7,085	8,185
Cost of sales – Purchases	12,549	-	12,549	11,093
Cost of sales – Closing Stock	(8,723)	-	(8,723)	(7,085)
Motor and Travel Costs - Other	178	-	178	2,202
Office Expenses	6,353	-	6,353	8,534
Depreciation	6,054	-	6,054	6,316
Production of Newsletters, Leaflets and Catalogues	420	-	420	-
Distribution Costs	8,213	-	8,213	7,457
Courses and Meeting Costs	-	-	-	1,065
Project Manager's Fees	-	-	-	19,282
Accountancy	-	1,342	1,342	1,743
Advertising	-	-	-	138
Orchard Management	8,636	-	8,636	1,657
Sundry Expenses	916	-	916	124
Total	<u>41,681</u>	<u>1,342</u>	<u>43,023</u>	<u>60,711</u>

5. STAFF COSTS AND EMOLUMENTS

No salaries or wages have been paid to employees, including the members of the board of Trustees, during the year.

EAST OF ENGLAND APPLES AND ORCHARDS PROJECT

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31 March 2021

6. TAXATION

As a charity, East of England Apples and Orchards Projects is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

7. TANGIBLE FIXED ASSETS

	Plant and Machinery etc £	Land and Buildings £	Total £
Cost			
At 1 April 2020	20,685	105,404	126,089
Additions	-	-	-
Disposals	-	-	-
At 31 March 2021	<u>20,685</u>	<u>105,404</u>	<u>126,089</u>
Depreciation			
At 1 April 2020	17,549	6,089	23,638
Charge for the Year	784	5,270	6,054
Eliminated on disposal	-	-	-
At 31 March 2021	<u>18,333</u>	<u>11,359</u>	<u>29,692</u>
Net Book Value			
At 31 March 2021	<u>2,352</u>	<u>94,045</u>	<u>96,397</u>
At 31 March 2020	<u>3,136</u>	<u>99,315</u>	<u>102,451</u>

8. DEBTORS

	2021 £	2020 £
Debtors	6,826	4,936
	<u> </u>	<u> </u>

9. CREDITORS: AMOUNTS FALLING DUE IN ONE YEAR

	2021 £	2020 £
Other Creditors	1,330	1,330
	<u> </u>	<u> </u>

EAST OF ENGLAND APPLES AND ORCHARDS PROJECT

NOTES TO THE FINANCIAL STATEMENTS (Continued) For the year ended 31 March 2021

10. UNRESTRICTED FUNDS

	Balance at 1 April 2020 £	Incoming Resources £	Outgoing Resources £	Transfers between funds £	Balance at 31 March 2021 £
General Funds	17,543	36,800	(40,855)	-	13,488

11. RESTRICTED FUNDS

	Balance at 1 April 2020 £	Incoming Resources £	Outgoing Resources £	Transfers between funds £	Balance at 31 March 2021 £
HQ Appeal	44,245	39,269	(956)	-	82,558
Orchards for Schools	7,920	-	-	-	7,920
Website	1,920	-	(1,212)	-	708
	54,085	39,269	(2,168)	-	91,186

Description, nature and purpose of the fund

HQ Appeal	Donations made towards the costs of establishing a headquarters for the charity. Resources expended during the year relate to the project management and depreciation of assets.
Orchards for Schools Project	Funding from Heritage Lottery Fund for a 2 year project covering provision of local variety fruit trees to primary schools within Cambridgeshire, Bedfordshire and Norfolk.
Website	Funding from Nineveh Trust for the development and associated costs of running a website.

12. ANALYSIS OF ASSETS BETWEEN FUNDS

	Unrestricted £	Restricted £	Total £
Represented by:			
Fixed assets	1,836	94,561	96,397
Current assets	12,982	36,625	49,607
Current liabilities	(1,330)	(40,000)	(41,330)
Total	13,488	91,186	104,674

EAST OF ENGLAND APPLES AND ORCHARDS PROJECT

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31 March 2021

13. TRUSTEE REMUNERATION AND RELATED PARTY TRANSACTIONS

None of the Trustees received any remuneration during the current year or preceding period.

During the year Mr M Skipper, partner to Ms C Stimson who served as a trustee throughout this period, provided services to the charity amounting to £7,232.60 (2020 £19,282).

14. CONTROL RELATIONSHIPS

The company is under the ultimate control of the Trustees as a body.