

GLOUCESTERSHIRE ORCHARD TRUST

England & Wales · Charity number 1137917

Details

Other names GLOUCESTERSHIRE ORCHARD GROUP

Status Registered

Legal form CIO

Registered 2010-09-09

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

Contact

Address The Orchard Centre
Blackwells End
Hartpury
Gloucester
GL19 3DB

Phone 07856275932

Email info@glosorchards.org

Website glosorchards.org

Activities

Objects: To promote for the benefit of the public the conservation, protection, and improvement of the physical and natural environment, including biological diversity, through the conservation and celebration of Gloucestershire's orchards. To advance the education of the public in the conservation, protection, and improvement of the physical and natural environment in the form of Gloucestershire's orchards.

Activities: The conservation of orchards and the biological diversity associated therewith
Research into orchards and fruit identification
The maintainance and management of orchards for the conservation of old or rare varieties
The promotion of sources distributing propagating material and the produce of traditional fruit varieties
The promotion of orchard products

Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Gloucestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£76,861	£9,306	-	-
2024-12-31	£70,304	£68,305	-	-
2023-12-31	£70,708	£81,680	-	-
2022-12-31	£107,600	£13,008	-	-
2021-12-31	£4,979	£5,645	-	-
2020-12-31	£6,666	£6,739	-	-

Trustees

Name	Role	Appointed
Andrew Murray Ellis		2022-07-28
CHRISTOPHER CHARLES WEDGE		
DAVID CHRISTOPHER PHILIP KASPAR		
David Richard Lindgren		2022-07-28
HELEN MARY BRENT-SMITH		
Stephen Garry Mason		2025-01-21
WILLIAM MEYRICK BRETNALL		

GLOUCESTERSHIRE ORCHARD TRUST

England & Wales - Charity number 1137917

Accounts

Report of the Trustees and
Unaudited Financial Statements
For The Year Ended 31 December 2025
for
Gloucestershire Orchard Trust

Kingscott Dix Limited
Chartered Accountants
Goodridge Court
Goodridge Avenue
Gloucester
Gloucestershire
GL2 5EN

Gloucestershire Orchard Trust

Contents of the Financial Statements
For The Year Ended 31 December 2025

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Gloucestershire Orchard Trust
Report of the Trustees
For The Year Ended 31 December 2025

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To promote for the benefit of the public the conservation, protection, and improvement of the physical and natural environment, including biological diversity, through the conservation and celebration of Gloucestershire's orchards. To advance the education of the public in the conservation, protection, and improvement of the physical and natural environment in the form of Gloucestershire's orchards.

ANNUAL REVIEW

During the year, the charity trustees worked to implement the Trust's three-year plan, a review of our progress is set out below.

Ownership

By using the Trust's orchards at Longney for working parties, success has been achieved on two fronts. Firstly, the enhancement of the orchards has continued. Trees have been rescued from the undergrowth and pruned, native hedging has been planted, an area has been cleared to establish a nursery bed for young trees propagated on site and guarding work has been carried out. Secondly, by running sessions teaching pruning, scything, charcoal making and grafting, volunteers and others have been able to take away newfound or refreshed skills and apply them to other Gloucestershire orchards. Attendance levels have been consistently good, and the orchards have been used by university and school students as a place of both learning and enjoyment.

Clearance works at Henley Bank orchard have continued, with sward management maintained to keep control of the grassy areas. New trees planted in 2024 were watered to get them through the drought during the year and are all growing well. A first community event was held, when perry pears were harvested and it is hoped that this is the start of more local involvement in the site, with apple tree planting planned for 2026.

Rockness orchard continued to operate successfully as a community orchard, with regular events and activities well attended by the local community, including a pruning session run by the Trust.

Partnership and Connections

The Gloucestershire Orchard Trust web site launched during 2024 has been instrumental in advertising upcoming events and providing news on the Trust's activities. The recruitment of a keen Membership Secretary has helped with administration of and communication with supporters of the Trust. Trustees and volunteers have visited and worked at third party orchards across Gloucestershire, supplying information, imparting skills and providing energy to owners working on orchard establishment or restoration projects. We have started working at the National Perry Pear Centre at Hartpury, helping to maintain the orchards and restore the collection of Gloucestershire apples there. We have provided orchard expertise to the National Trust and in Adam Henson's orchards. We put on a comprehensive display of Gloucestershire apples at the RHS Autumn Show at Malvern, acquiring new contacts and a silver gilt medal during the three-day event.

Collections

During the year the Trust was awarded the prestigious Plant Heritage National Collection status for our Gloucestershire apple trees at Longney. Our curator has now embarked on repeating this process for our collection of stone fruit trees. We hope that our work at Hartpury Orchard Centre will result in replication of the Gloucestershire apple collection there, and that subsequently an application for National Collection status can also be made for that site.

Gloucestershire Orchard Trust

Report of the Trustees **For The Year Ended 31 December 2025**

FINANCIAL REVIEW

Financial position

The Trust's financial position at the end of 2025 remained very healthy, with a significant surplus for the year. The surplus was generated principally by a payment received from a local housebuilder for a pipe connection project that passed under our orchard at Henley Bank. The Trust continued to benefit from higher interest rates but expects these to fall during 2026. The increased activity levels that have been achieved have resulted in more expenditure, our expectation is that 2026 will be busy and the Trust will run at an entirely affordable deficit. In recognition of the surplus funds now held, the Trustees resolved during the year to designate £100,000 to an orchard acquisition fund, which would allow swift and decisive action should a desirable Gloucestershire orchard within our budget become available for purchase.

Reserves policy

The trustees aim to maintain unrestricted reserves at a level sufficient to fund twelve months of unrestricted charitable expenditure. At the end of the year, unrestricted reserves were more than the level required to provide this cover. However, the trustees also aim to maintain a sufficient reserve to be able to respond to unexpected opportunities, particularly in the event that a desirable orchard became available for acquisition, and are therefore satisfied that a relatively high level of reserves may be appropriate as long as the essential work of the Trust is being carried out effectively and at sufficient levels to meet the charitable aims.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

On the 7th of May 2024, the Trust converted from a charitable limited company to a Charitable Incorporated Organisation (CIO), which is subject to a new governing document, a deed of trust. The Charitable Incorporated Organisation constitution was submitted to and approved by the Charity Commission during the year.

Induction and training of new trustees

New trustees are appointed as required by the existing trustees, from those with an active interest in the aims of the Trust, with the ability to contribute to its governance and the willingness to contribute to its aims and objectives.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1137917

Principal address

The Orchard Centre
Blackwell's End
Hartpury
Gloucestershire
GL19 3DB

Trustees

T S Andrews (resigned 27.10.25)
A.M. Ellis
D R Lindgren
C C Wedge
D C P Kaspar
H M Brent -Smith
J A Bailey
W M Brentnall
S G Mason (appointed 21.1.25)

Gloucestershire Orchard Trust

Report of the Trustees
For The Year Ended 31 December 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Kingscott Dix Limited
Chartered Accountants
Goodridge Court
Goodridge Avenue
Gloucester
Gloucestershire
GL2 5EN

Bankers

Barclays Bank Plc
12 Broad St
Newent
Gloucestershire

Co-operative Bank
1 Balloon Street
Manchester
M4 4BE

Approved by order of the board of trustees on 29 April 2026 and signed on its behalf by:

A.M. Ellis - Trustee

**Independent Examiner's Report to the Trustees of
Gloucestershire Orchard Trust**

Independent examiner's report to the trustees of Gloucestershire Orchard Trust

I report to the charity trustees on my examination of the accounts of Gloucestershire Orchard Trust (the Trust) for the year ended 31 December 2025.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust 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.

Mark Spashett FCA

Kingscott Dix Limited
Chartered Accountants
Goodridge Court
Goodridge Avenue
Gloucester
Gloucestershire
GL2 5EN

8 May 2026

Gloucestershire Orchard Trust

Statement of Financial Activities
For The Year Ended 31 December 2025

	Notes	Unrestricted funds £	Restricted funds £	31.12.25 Total funds £	31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		4,561	-	4,561	62,390
Other trading activities	2	1,923	-	1,923	2,510
Investment income	3	1,783	3,594	5,377	5,404
Other income		65,000	-	65,000	-
Total		<u>73,267</u>	<u>3,594</u>	<u>76,861</u>	<u>70,304</u>
EXPENDITURE ON					
Raising funds		1,575	-	1,575	2,110
Charitable activities					
General		3,153	-	3,153	4,243
Other		3,033	1,545	4,578	61,952
Total		<u>7,761</u>	<u>1,545</u>	<u>9,306</u>	<u>68,305</u>
NET INCOME		65,506	2,049	67,555	1,999
RECONCILIATION OF FUNDS					
Total funds brought forward		72,201	127,277	199,478	197,479
TOTAL FUNDS CARRIED FORWARD		<u>137,707</u>	<u>129,326</u>	<u>267,033</u>	<u>199,478</u>

The notes form part of these financial statements

Gloucestershire Orchard Trust

Balance Sheet
31 December 2025

	Notes	Unrestricted funds £	Restricted funds £	31.12.25 Total funds £	31.12.24 Total funds £
FIXED ASSETS					
Tangible assets	6	17,826	45,165	62,991	63,634
CURRENT ASSETS					
Cash at bank		121,199	84,161	205,360	136,804
CREDITORS					
Amounts falling due within one year	8	(1,318)	-	(1,318)	(960)
NET CURRENT ASSETS		<u>119,881</u>	<u>84,161</u>	<u>204,042</u>	<u>135,844</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>137,707</u>	<u>129,326</u>	<u>267,033</u>	<u>199,478</u>
NET ASSETS		<u>137,707</u>	<u>129,326</u>	<u>267,033</u>	<u>199,478</u>
FUNDS	9				
Unrestricted funds				137,707	72,201
Restricted funds				129,326	127,277
TOTAL FUNDS				<u>267,033</u>	<u>199,478</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29 April 2026 and were signed on its behalf by:

A.M. Ellis - Trustee

Gloucestershire Orchard Trust

Notes to the Financial Statements For The Year Ended 31 December 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 25% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are unrestricted funds which have been assigned to be used for a particular purpose. They can at any point, on agreement of the trustees, be reassigned back to general unrestricted funds.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Gloucestershire Orchard Trust

Notes to the Financial Statements - continued
For The Year Ended 31 December 2025

2. OTHER TRADING ACTIVITIES

	31.12.25	31.12.24
	£	£
Fundraising events	747	840
Course income	1,176	1,670
	1,923	2,510
	1,923	2,510

3. INVESTMENT INCOME

	31.12.25	31.12.24
	£	£
Deposit account interest	5,377	5,404
	5,377	5,404
	5,377	5,404

4. TRUSTEES' REMUNERATION AND BENEFITS

No trustee was remunerated for their efforts during the year to 31st December 2025 or the year end 31st December 2024.

Trustees' expenses

The following expenses were paid at cost:

Andy Ellis £517.31 (2024: £143.87)
David Lindgren £1,607.45 (2024: £441.31)
Meyrick Brentnall £236.45 (2024: £149.62)
Steve Mason £169.51 (2024: nil)

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	62,390	-	62,390
Other trading activities	2,510	-	2,510
Investment income	1,667	3,737	5,404
	66,567	3,737	70,304
Total	66,567	3,737	70,304
EXPENDITURE ON			
Raising funds	2,110	-	2,110
Charitable activities			
General	4,243	-	4,243
Other	60,940	1,012	61,952
	67,293	1,012	68,305
Total	67,293	1,012	68,305
NET INCOME/(EXPENDITURE)	(726)	2,725	1,999
RECONCILIATION OF FUNDS			
Total funds brought forward	72,927	124,552	197,479

Gloucestershire Orchard Trust

Notes to the Financial Statements - continued
For The Year Ended 31 December 2025

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	<u>Unrestricted fund £</u>	<u>Restricted funds £</u>	<u>Total funds £</u>
TOTAL FUNDS CARRIED FORWARD	<u>72,201</u>	<u>127,277</u>	<u>199,478</u>

6. TANGIBLE FIXED ASSETS

	<u>Freehold property £</u>	<u>Plant and machinery £</u>	<u>Totals £</u>
COST			
At 1 January 2025	60,740	3,680	64,420
Additions	225	70	295
At 31 December 2025	<u>60,965</u>	<u>3,750</u>	<u>64,715</u>
DEPRECIATION			
At 1 January 2025	-	786	786
Charge for year	-	938	938
At 31 December 2025	<u>-</u>	<u>1,724</u>	<u>1,724</u>
NET BOOK VALUE			
At 31 December 2025	<u>60,965</u>	<u>2,026</u>	<u>62,991</u>
At 31 December 2024	<u>60,740</u>	<u>2,894</u>	<u>63,634</u>

7. FIXED ASSET INVESTMENTS

The Trust owns a 33% shareholding Orchard Guardians CIC. the investment has been impaired down to nil value in the balance sheet as the associate is insolvent and the trust is unlikely to recover the cost of its £28,897 investment.

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	<u>31.12.25 £</u>	<u>31.12.24 £</u>
Other creditors	<u>1,318</u>	<u>960</u>

9. MOVEMENT IN FUNDS

	<u>At 1.1.25 £</u>	<u>Net movement in funds £</u>	<u>Transfers between funds £</u>	<u>At 31.12.25 £</u>
Unrestricted funds				
General fund	72,201	65,506	(100,000)	37,707
Designated Orchard Aquisition Fund	-	-	100,000	100,000
	<u>72,201</u>	<u>65,506</u>	<u>-</u>	<u>137,707</u>
Restricted funds				
Henley Bank Orchard	83,310	2,049	-	85,359
Orchard Aquisition Fund	43,967	-	-	43,967
	<u>127,277</u>	<u>2,049</u>	<u>-</u>	<u>129,326</u>
TOTAL FUNDS	<u>199,478</u>	<u>67,555</u>	<u>-</u>	<u>267,033</u>

Gloucestershire Orchard Trust

Notes to the Financial Statements - continued
For The Year Ended 31 December 2025

9. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	73,267	(7,761)	65,506
Restricted funds			
Henley Bank Orchard	3,594	(1,545)	2,049
TOTAL FUNDS	<u>76,861</u>	<u>(9,306)</u>	<u>67,555</u>

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	72,927	(726)	72,201
Restricted funds			
Henley Bank Orchard	80,585	2,725	83,310
Orchard Aquisition Fund	43,967	-	43,967
	<u>124,552</u>	<u>2,725</u>	<u>127,277</u>
TOTAL FUNDS	<u>197,479</u>	<u>1,999</u>	<u>199,478</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	66,567	(67,293)	(726)
Restricted funds			
Henley Bank Orchard	3,737	(1,012)	2,725
TOTAL FUNDS	<u>70,304</u>	<u>(68,305)</u>	<u>1,999</u>

Gloucestershire Orchard Trust

Notes to the Financial Statements - continued
For The Year Ended 31 December 2025

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.25 £
Unrestricted funds				
General fund	72,927	64,780	(100,000)	37,707
Designated Orchard Aquisition Fund	-	-	100,000	100,000
	<u>72,927</u>	<u>64,780</u>	<u>-</u>	<u>137,707</u>
Restricted funds				
Henley Bank Orchard	80,585	4,774	-	85,359
Orchard Aquisition Fund	43,967	-	-	43,967
	<u>124,552</u>	<u>4,774</u>	<u>-</u>	<u>129,326</u>
TOTAL FUNDS	<u><u>197,479</u></u>	<u><u>69,554</u></u>	<u><u>-</u></u>	<u><u>267,033</u></u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	139,834	(75,054)	64,780
Restricted funds			
Henley Bank Orchard	7,331	(2,557)	4,774
TOTAL FUNDS	<u><u>147,165</u></u>	<u><u>(77,611)</u></u>	<u><u>69,554</u></u>

10. RELATED PARTY DISCLOSURES

There were no related party transaction for the year ended 31st December 2025 except for the sale of £200 of fruit at market rates to Days Cottage (owned by trustees David Kaspar and Helen Brent-Smith).

11. DESIGNATED FUND

Included within unrestricted reserves is a designated fund of £100k for the acquisition of a suitable prospective orchard.

GLOUCESTERSHIRE ORCHARD TRUST

England & Wales - Charity number 1137917

Accounts

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Gloucestershire Orchard Trust
Report of the Trustees
For The Year Ended 31 December 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

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To advance the education of the public in the conservation, protection, and improvement of the physical and natural environment in the form of Gloucestershire's orchards.

ANNUAL REVIEW

During the year, the charity trustees worked to implement the Trust's three-year plan, a review of our progress is set out below.

Ownership

The Trust has made great progress at Longney this year. This has been achieved in part by substantial repairs being carried out to the access track and in part by the revitalisation of the orchard management team, who have arranged scything courses and school visits and successfully established and run a volunteer group. Working parties are now held on site on the fourth Saturday every month, and during the year the area by the barn has been cleared, trees have been pruned and guarded, fruit has been harvested and wildlife stacks created. A visit by Hartpury University MSc Biodiversity Conservation students in November to carry out soil samples and invertebrate sampling will hopefully show the value of the Trust's conservation efforts. We have every reason to be proud of what we have achieved here in the last twelve months, and to have optimism for the future.

The management group for Henley Bank orchard have generated and started implementing a three-year plan during 2024. Scrub has been cleared to liberate more of the existing perry pear trees, and five new trees planted in gaps in the original planting scheme. A substantial dead hedge has been created as a wildlife habitat and bat surveying carried out, log piles have been added, waste removed, and a grass management regime established. We need to focus on community engagement in the year ahead.

Rockness orchard continued to operate successfully as a community orchard, with regular events and activities well attended by the local community.

Partnership and Connections

A new Gloucestershire Orchard Trust web site launched during the year and may be viewed at <https://glosorchards.org> This provides an up-to-date insight into the workings of the Trust, with information about our own and partner orchards, details of courses and events and an automated booking system. It also links to our Instagram page, where we have posted on average every week, and started to build a following.

The Trust continued to run its Free Tree scheme in conjunction with Gloucestershire County Council, utilising funding available under the Local Authority Tree Fund. As previously, grant funding for guarding materials allowed the Trust to support orchard creation and regeneration projects with local orchard owners by supplying over four hundred fruit trees. The Trust also continued to run a series of courses relating to orchards, such as grafting, pruning and cider making workshops, utilising funding made available through Farming in Protected Landscapes. Both these schemes matured during 2024, and it seems unlikely at present that they will be extended during 2025.

Collections

The recruitment of a volunteer Curator during the year has enhanced our ability to care for our tree collections and allowed the Trust to start the process of applying for Plant Heritage National Collection status for both Gloucestershire apples and stone fruits associated with Gloucestershire. The Trust also plans to use accurate location recording technology to map and record fruit trees in other orchards where we are invited to work.

Gloucestershire Orchard Trust

Report of the Trustees **For The Year Ended 31 December 2024**

FINANCIAL REVIEW

Financial position

The Trust's financial position at the end of 2024 remained healthy. The cash balance fell slightly, and more in respect of unrestricted funds, but this may be viewed positively as it reflects the Trust's increased activity in seeking to achieve its aims. There is no major outlay planned for 2025, but the increasing activity of the charity is likely to result in expenditure exceeding income for the year ahead. The Trust benefitted from generous donations during the year and from higher interest rates, which have been accessed in respect of the restricted funds for Henley Bank orchard by renewing the placement of funds on a one-year deposit with Charity Bank.

Reserves policy

The trustees aim to maintain unrestricted reserves at a level sufficient to fund twelve months of unrestricted charitable expenditure. At the end of the year, unrestricted reserves were more than the level required to provide this cover. However, the trustees also aim to maintain a sufficient reserve to be able to respond to unexpected opportunities, particularly in the event that a desirable orchard became available for acquisition, and are therefore satisfied that a relatively high level of reserves may be appropriate as long as the essential work of the Trust is being carried out effectively and at sufficient levels to meet the charitable aims.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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Registered Charity number

1137917

Principal address

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Hartpury
Gloucestershire
GL19 3DB

Trustees

T S Andrews
A.M. Ellis
D R Lindgren
C C Wedge
D C P Kaspar
H M Brent -Smith
J A Bailey
W M Brentnall

Independent Examiner

Kingscott Dix Limited
Chartered Accountants
Goodridge Court
Goodridge Avenue
Gloucester
Gloucestershire
GL2 5EN

Gloucestershire Orchard Trust

Report of the Trustees
For The Year Ended 31 December 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

Barclays Bank Plc
12 Broad St
Newent
Gloucestershire

Approved by order of the board of trustees on 18 June 2025 and signed on its behalf by:

A.M. Ellis - Trustee

**Independent Examiner's Report to the Trustees of
Gloucestershire Orchard Trust**

Independent examiner's report to the trustees of Gloucestershire Orchard Trust

I report to the charity trustees on my examination of the accounts of Gloucestershire Orchard Trust (the Trust) for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust 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.

Mark Spashett FCA

Kingscott Dix Limited
Chartered Accountants
Goodridge Court
Goodridge Avenue
Gloucester
Gloucestershire
GL2 5EN

7 July 2025

Gloucestershire Orchard Trust

**Statement of Financial Activities
For The Year Ended 31 December 2024**

	Notes	Unrestricted fund £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		62,390	-	62,390	68,753
Other trading activities	2	2,510	-	2,510	784
Investment income	3	1,667	3,737	5,404	1,171
Total		<u>66,567</u>	<u>3,737</u>	<u>70,304</u>	<u>70,708</u>
EXPENDITURE ON					
Raising funds		2,110	-	2,110	12,984
Charitable activities					
General		4,243	-	4,243	2,188
Other		60,940	1,012	61,952	66,508
Total		<u>67,293</u>	<u>1,012</u>	<u>68,305</u>	<u>81,680</u>
Net gains/(losses) on investments		-	-	-	(25,897)
NET INCOME/(EXPENDITURE)		(726)	2,725	1,999	(36,869)
RECONCILIATION OF FUNDS					
Total funds brought forward		72,927	124,552	197,479	234,348
TOTAL FUNDS CARRIED FORWARD		<u><u>72,201</u></u>	<u><u>127,277</u></u>	<u><u>199,478</u></u>	<u><u>197,479</u></u>

The notes form part of these financial statements

Gloucestershire Orchard Trust

Balance Sheet
31 December 2024

	Notes	Unrestricted fund £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
FIXED ASSETS					
Tangible assets	6	18,469	45,165	63,634	60,740
CURRENT ASSETS					
Cash at bank		54,692	82,112	136,804	137,474
CREDITORS					
Amounts falling due within one year	8	(960)	-	(960)	(735)
NET CURRENT ASSETS		<u>53,732</u>	<u>82,112</u>	<u>135,844</u>	<u>136,739</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>72,201</u>	<u>127,277</u>	<u>199,478</u>	<u>197,479</u>
NET ASSETS		<u>72,201</u>	<u>127,277</u>	<u>199,478</u>	<u>197,479</u>
FUNDS	9				
Unrestricted funds				72,201	72,927
Restricted funds				<u>127,277</u>	<u>124,552</u>
TOTAL FUNDS				<u>199,478</u>	<u>197,479</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 18 June 2025 and were signed on its behalf by:

A.M. Ellis - Trustee

Gloucestershire Orchard Trust

Notes to the Financial Statements For The Year Ended 31 December 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 25% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	31.12.24	31.12.23
	£	£
Fundraising events	840	784
Course income	1,670	-
	<u>2,510</u>	<u>784</u>

Gloucestershire Orchard Trust

**Notes to the Financial Statements - continued
For The Year Ended 31 December 2024**

3. INVESTMENT INCOME

	31.12.24	31.12.23
	£	£
Deposit account interest	5,404	1,171
	<u>5,404</u>	<u>1,171</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

No trustee was remunerated for their efforts during the year to 31st December 2024 or the year end 31st December 2023

Trustees' expenses

The following expenses were paid at cost:

Andy Ellis £143.87
David Lindgren £441.31
Meyrick Brentnall £149.62

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	68,753	-	68,753
Other trading activities	784	-	784
Investment income	624	547	1,171
Total	<u>70,161</u>	<u>547</u>	<u>70,708</u>
EXPENDITURE ON			
Raising funds	12,984	-	12,984
Charitable activities			
General	2,188	-	2,188
Other	59,220	7,288	66,508
Total	<u>74,392</u>	<u>7,288</u>	<u>81,680</u>
Net gains/(losses) on investments	<u>(25,897)</u>	<u>-</u>	<u>(25,897)</u>
NET INCOME/(EXPENDITURE)	(30,128)	(6,741)	(36,869)
RECONCILIATION OF FUNDS			
Total funds brought forward	103,055	131,293	234,348
TOTAL FUNDS CARRIED FORWARD	<u>72,927</u>	<u>124,552</u>	<u>197,479</u>

Gloucestershire Orchard Trust

**Notes to the Financial Statements - continued
For The Year Ended 31 December 2024**

6. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Totals £
COST			
At 1 January 2024	60,740	-	60,740
Additions	-	3,680	3,680
	<hr/>	<hr/>	<hr/>
At 31 December 2024	60,740	3,680	64,420
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
Charge for year	-	786	786
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 December 2024	60,740	2,894	63,634
	<hr/>	<hr/>	<hr/>
At 31 December 2023	60,740	-	60,740
	<hr/>	<hr/>	<hr/>

7. FIXED ASSET INVESTMENTS

The Trust owns a 33% shareholding Orchard Guardians CIC. the investment has been impaired down to nil value in the balance sheet as the associate is insolvent and the trust is unlikely to recover the cost of its £28,897 investment.

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24 £	31.12.23 £
Other creditors	960	735
	<hr/>	<hr/>

9. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	72,927	(726)	72,201
Restricted funds			
Henley Bank Orchard	80,585	2,725	83,310
Orchard Aquisition Fund	43,967	-	43,967
	<hr/>	<hr/>	<hr/>
	124,552	2,725	127,277
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	197,479	1,999	199,478
	<hr/>	<hr/>	<hr/>

Gloucestershire Orchard Trust

Notes to the Financial Statements - continued
For The Year Ended 31 December 2024

9. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	66,567	(67,293)	(726)
Restricted funds			
Henley Bank Orchard	3,737	(1,012)	2,725
TOTAL FUNDS	<u>70,304</u>	<u>(68,305)</u>	<u>1,999</u>

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	103,055	(30,128)	72,927
Restricted funds			
Henley Bank Orchard	87,326	(6,741)	80,585
Orchard Aquisition Fund	43,967	-	43,967
	<u>131,293</u>	<u>(6,741)</u>	<u>124,552</u>
TOTAL FUNDS	<u>234,348</u>	<u>(36,869)</u>	<u>197,479</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	70,161	(74,392)	(25,897)	(30,128)
Restricted funds				
Henley Bank Orchard	547	(7,288)	-	(6,741)
TOTAL FUNDS	<u>70,708</u>	<u>(81,680)</u>	<u>(25,897)</u>	<u>(36,869)</u>

Gloucestershire Orchard Trust

Notes to the Financial Statements - continued
For The Year Ended 31 December 2024

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	103,055	(30,854)	72,201
Restricted funds			
Henley Bank Orchard	87,326	(4,016)	83,310
Orchard Aquisition Fund	43,967	-	43,967
	<u>131,293</u>	<u>(4,016)</u>	<u>127,277</u>
TOTAL FUNDS	<u>234,348</u>	<u>(34,870)</u>	<u>199,478</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	136,728	(141,685)	(25,897)	(30,854)
Restricted funds				
Henley Bank Orchard	4,284	(8,300)	-	(4,016)
	<u>141,012</u>	<u>(149,985)</u>	<u>(25,897)</u>	<u>(34,870)</u>
TOTAL FUNDS	<u>141,012</u>	<u>(149,985)</u>	<u>(25,897)</u>	<u>(34,870)</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

GLOUCESTERSHIRE ORCHARD TRUST

England & Wales - Charity number 1137917

Accounts

REGISTERED COMPANY NUMBER: 07318732 (England and Wales)
REGISTERED CHARITY NUMBER: 1137917

Report of the Trustees and
Unaudited Financial Statements
For The Year Ended 31 December 2023
for
Gloucestershire Orchard Trust

Kingscott Dix Limited
Chartered Accountants
Goodridge Court
Goodridge Avenue
Gloucester
Gloucestershire
GL2 5EN

Gloucestershire Orchard Trust

Contents of the Financial Statements
For The Year Ended 31 December 2023

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Gloucestershire Orchard Trust (Registered number: 07318732)

**Report of the Trustees
For The Year Ended 31 December 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To promote for the benefit of the public the conservation protection and improvement of the physical and natural environment by promoting biological diversity and to advance the education of the public in the conservation, protection and improvement of the physical and natural environment.

Significant activities

During the year, the charity trustees prepared and agreed on a three-year plan based on the cornerstones of the Trust's approach to the conservation and celebration of Gloucestershire's orchards; Ownership, Partnership, Connections and Collections.

Ownership

The Trust continued to use its orchards at Longney on the banks of the River Severn to demonstrate good orchard practice by hosting workshops and other events such as the Hedgerow Hero project carried out in conjunction with CPRE Gloucestershire as part of The Big Help Out. However, maintenance and use of the orchard has become increasingly problematic due to the damaged state of the access track. The precise obligations of the Trust under its access licence were reviewed and the landlord's land agent has been contacted to agree the works required to bring the track back to a useful condition. These works will be carried out in 2024, using some of the financial reserves accumulated by the Trust, and the orchard should again become accessible for courses, harvesting and regular working parties.

Work by volunteers to clear Henley Bank orchard of scrub continued during the autumn and winter of 2023, with the first two rows of old perry pear trees now completely accessible. The existence of restricted funds for the orchard allowed works to be carried out to make the trees safe and to remove some non-orchard trees. The management group for Henley Bank orchard is generating a three-year plan during 2024 which will include aspects of orchard management, protection and enhancement of the environmental value and community engagement.

Rockness orchard continued to operate successfully as a community orchard, with regular events and activities well attended by the local community.

Partnership and Connections

During 2023 the Trust continued to run its Free Tree scheme in conjunction with Gloucestershire County Council, which made funding for orchard trees available under the Local Authority Tree Fund. By obtaining additional grant funding for guarding materials the Trust was able to support tree planting projects with local orchard owners by supplying and in many cases planting over four hundred fruit trees. The Trust has succeeded in creating strong links with local schools and charities and will continue to support their orchards as they establish over the coming years. The Trust was also successful in obtaining grants to run a series of courses relating to orchards, such as grafting, pruning and cider making workshops, utilising funding made available through Farming in Protected Landscapes.

Collections

The Trust continues to manage the Gloucestershire Apple Collection and the Gloucestershire Plum Collection at its orchard in Longney, also a valuable collection of other fruit varieties. The recruitment of a volunteer Curator to manage these collections will enhance our ability to continue with this work.

Gloucestershire Orchard Trust (Registered number: 07318732)

Report of the Trustees
For The Year Ended 31 December 2023

FINANCIAL REVIEW

Financial position

The Trust's financial position at the end of 2023 was healthy, in part due to loan repayments received during the year. The incoming Treasurer made the decision to write off the value of the investment in Orchard Guardians CIC and the stock of books during the year, on the grounds that neither of these assets looked likely to be realisable as cash. Although this impacted the net expenditure for the year, the cash movement was positive. The Trust is expecting significant outlay during 2024, particularly with respect to the track improvement works at Longney, but due to the careful financial custodianship of the previous Treasurer the Trust is well placed to meet this expenditure. The Trust benefitted from generous donations during the year and from higher interest rates, which have been accessed in respect of the restricted funds for Henley Bank orchard by placing monies on a one-year deposit with Charity Bank.

Reserves policy

The Trustees aim to maintain unrestricted reserves at a level sufficient to fund twelve months of unrestricted charitable expenditure. At the end of the year, unrestricted reserves were more than the level required to provide this cover. However, the Trustees also aim to maintain a sufficient reserve to be able to respond to unexpected opportunities, particularly in the event that a desirable orchard became available for acquisition, and are therefore satisfied that a relatively high level of reserves may be appropriate as long as the essential work of the Trust is being carried out effectively and at sufficient levels to meet the charitable aims.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Constitution as a non-profit distributing body incorporated in England and Wales and limited by guarantee.

Organisational structure

On the 7th of May 2024, the Trust converted to a Charitable Incorporated Organisation, subject to a new constitution submitted to and approved by the Charity Commission.

On 14th July 2023 Jim Chapman resigned as a Trustee after 13 years of service, including an extended period as Treasurer. The Trustees would like to extend their sincere thanks to Jim for his commitment and enthusiasm during this period and his ongoing support for and interest in the work of the Trust.

New Trustees are appointed as required by the existing Trustees, from those with an active interest in the aims of the Trust, with the ability to contribute to its governance and the willingness to contribute to its aims and objectives.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07318732 (England and Wales)

Registered Charity number

1137917

Registered office

The Orchard Centre
Blackwell's End
Hartpury
Gloucestershire
GL19 3DB

Trustees

J A Bailey
W M Brentnall
H M Brent -Smith
J R Chapman (resigned 14.7.23)
D C P Kaspar
C C Wedge
A.M. Ellis
D R Lindgren
T S Andrews

Gloucestershire Orchard Trust (Registered number: 07318732)

Report of the Trustees
For The Year Ended 31 December 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Company Secretary

A.M. Ellis

Independent Examiner

Kingscott Dix Limited
Chartered Accountants
Goodridge Court
Goodridge Avenue
Gloucester
Gloucestershire
GL2 5EN

Bankers

Barclays Bank Plc
12 Broad St
Newent
Gloucestershire

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

Approved by order of the board of trustees on 4 September 2024 and signed on its behalf by:

A.M. Ellis - Trustee

**Independent Examiner's Report to the Trustees of
Gloucestershire Orchard Trust**

Independent examiner's report to the trustees of Gloucestershire Orchard Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity's 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 charity'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:

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.

Mark Spashett

Kingscott Dix Limited
Chartered Accountants
Goodridge Court
Goodridge Avenue
Gloucester
Gloucestershire
GL2 5EN

5 September 2024

Gloucestershire Orchard Trust

**Statement of Financial Activities
For The Year Ended 31 December 2023**

	Notes	Unrestricted fund £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	68,753	-	68,753	105,630
Other trading activities	3	784	-	784	1,942
Investment income	4	624	547	1,171	28
Total		<u>70,161</u>	<u>547</u>	<u>70,708</u>	<u>107,600</u>
EXPENDITURE ON					
Raising funds		12,984	-	12,984	(3,240)
Charitable activities					
General	5				
		2,188	-	2,188	3,308
Other		59,220	7,288	66,508	12,940
Total		<u>74,392</u>	<u>7,288</u>	<u>81,680</u>	<u>13,008</u>
Net gains/(losses) on investments		<u>(25,897)</u>	-	<u>(25,897)</u>	-
NET INCOME/(EXPENDITURE)		(30,128)	(6,741)	(36,869)	94,592
RECONCILIATION OF FUNDS					
Total funds brought forward		103,055	131,293	234,348	139,756
TOTAL FUNDS CARRIED FORWARD		<u><u>72,927</u></u>	<u><u>124,552</u></u>	<u><u>197,479</u></u>	<u><u>234,348</u></u>

The notes form part of these financial statements

Gloucestershire Orchard Trust (Registered number: 07318732)

**Balance Sheet
31 December 2023**

	Notes	Unrestricted fund £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
FIXED ASSETS					
Tangible assets	9	15,575	45,165	60,740	60,475
Investments	10	-	-	-	25,897
		<u>15,575</u>	<u>45,165</u>	<u>60,740</u>	<u>86,372</u>
CURRENT ASSETS					
Stocks	11	-	-	-	12,725
Debtors	12	-	-	-	10,000
Cash at bank		58,087	79,387	137,474	125,871
		<u>58,087</u>	<u>79,387</u>	<u>137,474</u>	<u>148,596</u>
CREDITORS					
Amounts falling due within one year	13	(735)	-	(735)	(620)
		<u>57,352</u>	<u>79,387</u>	<u>136,739</u>	<u>147,976</u>
NET CURRENT ASSETS					
		<u>72,927</u>	<u>124,552</u>	<u>197,479</u>	<u>234,348</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>72,927</u>	<u>124,552</u>	<u>197,479</u>	<u>234,348</u>
NET ASSETS					
		<u>72,927</u>	<u>124,552</u>	<u>197,479</u>	<u>234,348</u>
FUNDS					
	14			72,927	103,055
Unrestricted funds				72,927	103,055
Restricted funds:					
Orchard Acquisition Fund				43,967	43,967
Henley Bank Orchard				80,585	87,326
				<u>124,552</u>	<u>131,293</u>
TOTAL FUNDS					
				<u>197,479</u>	<u>234,348</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Gloucestershire Orchard Trust (Registered number: 07318732)

Balance Sheet - continued
31 December 2023

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 4 September 2024 and were signed on its behalf by:

A.M. Ellis - Trustee

Gloucestershire Orchard Trust

Notes to the Financial Statements For The Year Ended 31 December 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

The Fixed assets of the Trust are the orchard at Longney and the costs of securing the water supply. Therefore no depreciation is applied to these assets.

Stocks

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

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	31.12.23	31.12.22
	£	£
Membership	3,905	3,687
Donations and grants	64,335	101,249
Gift aid	513	694
	<hr/>	<hr/>
	68,753	105,630
	<hr/> <hr/>	<hr/> <hr/>

Gloucestershire Orchard Trust

**Notes to the Financial Statements - continued
For The Year Ended 31 December 2023**

3. OTHER TRADING ACTIVITIES

	31.12.23	31.12.22
	£	£
Fundraising events	784	1,942
	<u> </u>	<u> </u>

4. INVESTMENT INCOME

	31.12.23	31.12.22
	£	£
Deposit account interest	1,171	28
	<u> </u>	<u> </u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
General			
	480	1,708	2,188
	<u> </u>	<u> </u>	<u> </u>

6. TRUSTEES' REMUNERATION AND BENEFITS

No trustee was remunerated for their efforts during the year to 31st December 2023 or the year ended 31st December 2022.

Trustees' expenses

The following expenses were paid at cost:

James Chapman £52
David Lindgren £542
Andy Ellis £76

7. EX GRATIA PAYMENTS

An honorarium of £480 (2022: £1,127) was paid by the trustees to Ann Smith, who resigned as Secretary to the Trust on 28th April 2023.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	16,516	89,114	105,630
Other trading activities	1,942	-	1,942
Investment income	28	-	28
	<u> </u>	<u> </u>	<u> </u>
Total	18,486	89,114	107,600
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURE ON			
Raising funds	(3,240)	-	(3,240)

Gloucestershire Orchard Trust

Notes to the Financial Statements - continued
For The Year Ended 31 December 2023

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
Charitable activities			
General	3,308	-	3,308
Other	11,152	1,788	12,940
Total	11,220	1,788	13,008
 NET INCOME	 7,266	 87,326	 94,592
 RECONCILIATION OF FUNDS			
Total funds brought forward	95,789	43,967	139,756
 TOTAL FUNDS CARRIED FORWARD	103,055	131,293	234,348

9. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1 January 2023	60,474
Additions	266
At 31 December 2023	60,740
 NET BOOK VALUE	
At 31 December 2023	60,740
At 31 December 2022	60,474

The assets represent the cost of acquisition of Henley Bank, the Orchard at Longney together with its water access and the legal cost of acquiring Rockness Orchard.

Gloucestershire Orchard Trust

**Notes to the Financial Statements - continued
For The Year Ended 31 December 2023**

10. FIXED ASSET INVESTMENTS

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

Orchard Guardians CIC

Registered office: UK

Nature of business: Orchard development

	%		
Class of share:	holding	31.12.23	31.12.22
Ordinary shares of £1	33	£	£
Aggregate capital and reserves		(12,403)	8,514
Loss for the year/period		<u>(20,917)</u>	<u>(17,383)</u>

The investment has been impaired down to nil value in the balance sheet, as the associate is insolvent and the Charity is unlikely to recover the cost of its investment.

11. STOCKS

	31.12.23	31.12.22
	£	£
Finished goods	-	12,725
	<u> </u>	<u> </u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Amounts owed by group undertakings	-	10,000
	<u> </u>	<u> </u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Accrued expenses	735	620
	<u> </u>	<u> </u>

14. MOVEMENT IN FUNDS

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
Unrestricted funds			
General fund	103,055	(30,128)	72,927
Restricted funds			
Orchard Acquisition Fund	43,967	-	43,967
Henley Bank Orchard	87,326	(6,741)	80,585
	<u> </u>	<u> </u>	<u> </u>
	131,293	(6,741)	124,552
TOTAL FUNDS	<u>234,348</u>	<u>(36,869)</u>	<u>197,479</u>

Gloucestershire Orchard Trust

**Notes to the Financial Statements - continued
For The Year Ended 31 December 2023**

14. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	70,161	(74,392)	(25,897)	(30,128)
Restricted funds				
Henley Bank Orchard	547	(7,288)	-	(6,741)
TOTAL FUNDS	<u>70,708</u>	<u>(81,680)</u>	<u>(25,897)</u>	<u>(36,869)</u>

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	95,789	7,266	103,055
Restricted funds			
Orchard Acquisition Fund	43,967	-	43,967
Henley Bank Orchard	-	87,326	87,326
	<u>43,967</u>	<u>87,326</u>	<u>131,293</u>
TOTAL FUNDS	<u>139,756</u>	<u>94,592</u>	<u>234,348</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	18,486	(11,220)	7,266
Restricted funds			
Henley Bank Orchard	89,114	(1,788)	87,326
TOTAL FUNDS	<u>107,600</u>	<u>(13,008)</u>	<u>94,592</u>

Gloucestershire Orchard Trust

**Notes to the Financial Statements - continued
For The Year Ended 31 December 2023**

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	95,789	(22,862)	72,927
Restricted funds			
Orchard Acquisition Fund	43,967	-	43,967
Henley Bank Orchard	-	80,585	80,585
	<u>43,967</u>	<u>80,585</u>	<u>124,552</u>
TOTAL FUNDS	<u>139,756</u>	<u>57,723</u>	<u>197,479</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	88,647	(85,612)	(25,897)	(22,862)
Restricted funds				
Henley Bank Orchard	89,661	(9,076)	-	80,585
	<u>178,308</u>	<u>(94,688)</u>	<u>(25,897)</u>	<u>57,723</u>
TOTAL FUNDS	<u>178,308</u>	<u>(94,688)</u>	<u>(25,897)</u>	<u>57,723</u>

The Orchard at Longley was acquired by donations and funding from the heritage lottery fund.

The Orchard at Henley Bank Brockworth was acquired with a fund earmarked for its restoration.

15. RELATED PARTY DISCLOSURES

The trust paid two businesses run by Trustees at the same rates as funds were also paid to third party providers.

These trustees were:

Tim Andrews of Orchard Revival, who received £2,100 for workshops run under the scheme funded by Farming in Protected Landscapes, as referenced in the report of Trustees.

David Lindgren of The Cotswold Fruit Company Limited, received £700 for workshops run under the scheme funded by Farming in Protected Landscapes, the company also received £3,360 for tree guarding services as referenced in the Report of the Trustees.

Gloucestershire Orchard Trust

Notes to the Financial Statements - continued
For The Year Ended 31 December 2023

16. POST BALANCE SHEET EVENTS

On the 7th of May 2024, the Trust converted to a Charitable Incorporated Organisation, subject to a new constitution submitted to and approved by the Charity Commission.

GLOUCESTERSHIRE ORCHARD TRUST

England & Wales - Charity number 1137917

Accounts

REGISTERED COMPANY NUMBER: 07318732 (England and Wales)
REGISTERED CHARITY NUMBER: 1137917

Report of the Trustees and
Unaudited Financial Statements
For The Year Ended 31 December 2022
for
Gloucestershire Orchard Trust

Kingscott Dix Limited
Chartered Accountants
Goodridge Court
Goodridge Avenue
Gloucester
Gloucestershire
GL2 5EN

Gloucestershire Orchard Trust

Contents of the Financial Statements
For The Year Ended 31 December 2022

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Report of the Trustees
For The Year Ended 31 December 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To promote for the benefit of the public the conservation protection and improvement of the physical and natural environment by promoting biological diversity and to advance the education of the public in the conservation, protection and improvement of the physical and natural environment.

Report of the Trustees
For The Year Ended 31 December 2022

FINANCIAL REVIEW

Financial position

2022 could be regarded as a year of recovery following the traumatic experience of the Covid-19 pandemic. Although it started hesitantly with precautions, activities very slowly returned to a degree of normality. This was particularly the case with those taking place outdoors, such as pruning and grafting courses. We also began to return to the show scene with unmanned stands at the Royal Three Counties and Malvern RHS Autumn Shows and a stand run by Stuart Smith at the Heritage Hub in Gloucester. The highlight of the year however must be our long-delayed acquisition of the Henley Bank Orchard in Brockworth, complete with a dowry of nearly £90,000 to cover initial outlay and future maintenance costs. Members had an opportunity to see the orchard following our AGM in May. Our 'Henley' committee are currently arranging the work that needs to be done straight away and planning future activities.

Keith Turner, our chairman retired at the end of 2021 after guiding our progress for the previous 10 years, following Dave Kaspar's similar 10-year term. The two have covered the entire period since Gloucestershire Orchard Group's formation in 2001. They have overseen our growth from an initial idea to a well-respected and resourced orchard focussed countywide educational charity. They can look with pride at this achievement. GOT is now a networking organisation providing resources and advice through its website and newsletter and in addition there are three ways in which GOT uses its orchards to deliver its objectives. At Longney it has planted two conservation orchards and uses the other two to provide training and demonstrate good management of traditional orchards. At Henley it will have the opportunity to develop orchard related activities with the surrounding community. Finally, at Rockness, GOT leaves the care of the orchard entirely to the Rockness Group, merely providing insurance cover, with supporting training and advice when requested.

Following Keith's retirement, I was asked to take over as 'caretaker' chairman, to cover the short interlude before we could complete the recruitment and appointment of a reinforced team of trustees to take us into a future of new ambitions and fresh challenges. During the past year, this team has begun to be assembled with the appointment of three new trustees, David Lindgren, who has immediately taken on the role of vice-chair, Tim Andrews, who now looks after the complex role of compliance with Charity Commission and Companies House requirements and Andy Ellis who succeeds me from January 2022 as treasurer - a position I have held for 14 years. Overseeing all these changes has been our long-standing secretary and co-ordinator Ann Smith, who has looked after us virtually from day one - a truly amazing commitment. Our thanks must go to her particularly, to Keith, Dave and all our other trustees who have, over the years accomplished so much and to members of our Management Committee and in particular Jonathan, its chair .

Turning to the future, our immediate challenge is to address our public profile. We are known and respected in the orchard world but are less well-known to the wider community. We intend to address this by organising or attending more shows and events, but primarily by expanding our use of social media. To accomplish this our urgent need is to find more helpers, new blood, particularly younger volunteers to take up some of the roles.

Treasurer's report - Jim Chapman

This is my last report as treasurer because I handed over to Andy at the start of 2023. I did this, confident that GOT is financially in good heart.

In 2015 we purchased our first orchard at Longney, paid for through the generosity of our members gifts and by taking up loans of £12,000. Since then, we have repaid the loans, financed the planting there of the two heritage collections and restoration of the established orchards and built up reserves of £25,000 to support our orchard activities. In 2020 we were given Rockness Community Orchard with an existing group of volunteers and in 2022 we received Henley Bank Orchard with its dowry, after acquisition expenses of £88,000.

GOT is clearly in a financially secure position, but our accounts this year illustrate that annually we are merely holding our own. Our membership number and consequently income is steadily rising, and this covers our annual running costs, but over 50% of our income to support activities comes from book sales and we are not setting aside any funding to replace these. Hopefully this year we will develop other means of generating the income needed to finance our ambitions. Our capital reserves should not be mined to cover running costs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Constitution as a non-profit distributing body incorporated in England and Wales and limited by guarantee.

Recruitment and appointment of new trustees

New trustees are appointed as required by the other trustees from those with an active interest in the objects of the trust.

Report of the Trustees
For The Year Ended 31 December 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07318732 (England and Wales)

Registered Charity number

1137917

Registered office

The Orchard Centre

Blackwell's End

Hartpury

Gloucestershire

GL19 3DB

Trustees

W K Turner

J A Bailey

P Bloomer (resigned 28.7.22)

W M Brentnall

H M Brent -Smith

J R Chapman

D C P Kaspar

C C Wedge

A.M. Ellis (appointed 28.7.22)

D R Lindgren (appointed 28.7.22)

T S Andrews (appointed 28.7.22)

Company Secretary

A M Smith

Independent Examiner

Kingscott Dix Limited

Chartered Accountants

Goodridge Court

Goodridge Avenue

Gloucester

Gloucestershire

GL2 5EN

Bankers

Barclays Bank Plc

12 Broad St

Newent

Gloucestershire

Approved by order of the board of trustees on 13 May 2023 and signed on its behalf by:

J R Chapman - Trustee

**Independent Examiner's Report to the Trustees of
Gloucestershire Orchard Trust**

Independent examiner's report to the trustees of Gloucestershire Orchard Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity's 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 charity'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:

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.

Paul A Reynaert

Kingscott Dix Limited
Chartered Accountants
Goodridge Court
Goodridge Avenue
Gloucester
Gloucestershire
GL2 5EN

14 May 2023

Gloucestershire Orchard Trust
Statement of Financial Activities
For The Year Ended 31 December 2022

	Notes	Unrestricted fund £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	16,516	89,114	105,630	3,907
Other trading activities	3	1,942	-	1,942	1,070
Investment income	4	28	-	28	2
Total		<u>18,486</u>	<u>89,114</u>	<u>107,600</u>	<u>4,979</u>
EXPENDITURE ON					
Raising funds		(3,240)	-	(3,240)	2,420
Charitable activities					
General	5	3,308	-	3,308	2,649
Other		11,152	1,788	12,940	576
Total		<u>11,220</u>	<u>1,788</u>	<u>13,008</u>	<u>5,645</u>
Net gains/(losses) on investments		-	-	-	(12,833)
NET INCOME/(EXPENDITURE)		7,266	87,326	94,592	(13,499)
RECONCILIATION OF FUNDS					
Total funds brought forward		95,789	43,967	139,756	153,255
TOTAL FUNDS CARRIED FORWARD		<u>103,055</u>	<u>131,293</u>	<u>234,348</u>	<u>139,756</u>

The notes form part of these financial statements

Gloucestershire Orchard Trust (Registered number: 07318732)

Balance Sheet
31 December 2022

	Notes	Unrestricted fund £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
FIXED ASSETS					
Tangible assets	9	15,310	45,165	60,475	59,277
Investments	10	<u>25,897</u>	<u>-</u>	<u>25,897</u>	<u>25,897</u>
		<u>41,207</u>	<u>45,165</u>	<u>86,372</u>	<u>85,174</u>
CURRENT ASSETS					
Stocks	11	12,725	-	12,725	9,485
Debtors	12	9,999	-	9,999	16,999
Cash at bank		<u>39,743</u>	<u>86,128</u>	<u>125,871</u>	<u>28,717</u>
		<u>62,467</u>	<u>86,128</u>	<u>148,595</u>	<u>55,201</u>
CREDITORS					
Amounts falling due within one year	13	(619)	-	(619)	(619)
NET CURRENT ASSETS					
		<u>61,848</u>	<u>86,128</u>	<u>147,976</u>	<u>54,582</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		103,055	131,293	234,348	139,756
NET ASSETS					
FUNDS					
Unrestricted funds	14	<u>103,055</u>	<u>131,293</u>	<u>234,348</u>	<u>139,756</u>
Restricted funds:					
Orchard Acquisition Fund				43,967	43,967
Henley Bank Orchard				<u>87,326</u>	<u>-</u>
				<u>131,293</u>	<u>43,967</u>
TOTAL FUNDS					
				<u>234,348</u>	<u>139,756</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

Gloucestershire Orchard Trust (Registered number: 07318732)

Balance Sheet - continued
31 December 2022

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 13 May 2023 and were signed on its behalf by:

J R Chapman - Trustee

Gloucestershire Orchard Trust

Notes to the Financial Statements For The Year Ended 31 December 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

The Fixed assets of the Trust are the orchard at Longney and the costs of securing the water supply. Therefore no depreciation is applied to these assets.

Stocks

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

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Gloucestershire Orchard Trust

Notes to the Financial Statements - continued
For The Year Ended 31 December 2022

2. DONATIONS AND LEGACIES		31.12.22		31.12.21
		£		£
Membership		3,686		3,120
Donations and grants		<u>101,944</u>		<u>787</u>
		<u>105,630</u>		<u>3,907</u>
3. OTHER TRADING ACTIVITIES		31.12.22		31.12.21
		£		£
Fundraising events		<u>1,942</u>		<u>1,070</u>
4. INVESTMENT INCOME		31.12.22		31.12.21
		£		£
Interest receivable - trading		<u>28</u>		<u>2</u>
5. CHARITABLE ACTIVITIES COSTS				
	Direct Costs	Support costs		Totals
	£	£		£
General				
	<u>1,227</u>	<u>2,081</u>		<u>3,308</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

7. EX GRATIA PAYMENTS

An honorarium of £1127.50 (2021: £1250) was paid by the trustees to the Secretary to the Trust.

Gloucestershire Orchard Trust

Notes to the Financial Statements - continued
For The Year Ended 31 December 2022

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3,907	-	3,907
Other trading activities	1,070	-	1,070
Investment income	<u>2</u>	<u>-</u>	<u>2</u>
Total	<u>4,979</u>	<u>-</u>	<u>4,979</u>
EXPENDITURE ON			
Raising funds	2,420	-	2,420
Charitable activities			
General	2,649	-	2,649
Other	<u>576</u>	<u>-</u>	<u>576</u>
Total	<u>5,645</u>	<u>-</u>	<u>5,645</u>
Net gains/(losses) on investments	<u>(12,833)</u>	<u>-</u>	<u>(12,833)</u>
NET INCOME/(EXPENDITURE)	(13,499)	-	(13,499)
RECONCILIATION OF FUNDS			
Total funds brought forward	109,288	43,967	153,255
TOTAL FUNDS CARRIED FORWARD	<u>95,789</u>	<u>43,967</u>	<u>139,756</u>

9. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1 January 2022	59,277
Additions	<u>1,198</u>
At 31 December 2022	<u>60,475</u>
NET BOOK VALUE	
At 31 December 2022	<u>60,475</u>
At 31 December 2021	<u>59,277</u>

Gloucestershire Orchard Trust

Notes to the Financial Statements - continued
For The Year Ended 31 December 2022

9. TANGIBLE FIXED ASSETS - continued

The assets represent the cost of acquisition of the Orchard at Longney and the cost of securing its water access as well as costs in 2022 of acquiring the orchard at Henley Bank.

10. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1 January 2022 and 31 December 2022	<u>38,730</u>
PROVISIONS	
At 1 January 2022 and 31 December 2022	<u>12,833</u>
NET BOOK VALUE	
At 31 December 2022	<u>25,897</u>
At 31 December 2021	<u>25,897</u>

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

Orchard Guardians CIC

Registered office: UK

Nature of business: Orchard development

	%		
Class of share:	holding	31.12.22	31.12.21
Ordinary shares of £1	33	£	£
Aggregate capital and reserves		8,514	25,897
Loss for the period		<u>(17,383)</u>	<u>(49,138)</u>

The investment is not impaired because the balance sheet of the associate is supported by the funding of an individual who has expressed his intention not to seek recovery of all monies owed to him.

11. STOCKS

	31.12.22	31.12.21
Finished goods	£	£
	<u>12,725</u>	<u>9,485</u>

Gloucestershire Orchard Trust

Notes to the Financial Statements - continued
For The Year Ended 31 December 2022

12.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
		31.12.22	31.12.21
		£	£
	Amounts owed by group undertakings	10,000	17,000
	Other debtors	<u>(1)</u>	<u>(1)</u>
		<u>9,999</u>	<u>16,999</u>
13.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
		31.12.22	31.12.21
		£	£
	Accrued expenses	<u>619</u>	<u>619</u>
14.	MOVEMENT IN FUNDS		
		Net	At
	At 1.1.22	movement	31.12.22
	£	in funds	£
		£	£
	Unrestricted funds		
	General fund	95,789	7,266
			103,055
	Restricted funds		
	Orchard Acquisition Fund	43,967	-
	Henley Bank Orchard	-	87,326
		<u>43,967</u>	<u>87,326</u>
	TOTAL FUNDS	<u>139,756</u>	<u>94,592</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	18,486	(11,220)	7,266
Restricted funds			
Henley Bank Orchard	89,114	(1,788)	87,326
TOTAL FUNDS	<u>107,600</u>	<u>(13,008)</u>	<u>94,592</u>

Gloucestershire Orchard Trust

Notes to the Financial Statements - continued
For The Year Ended 31 December 2022

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	109,288	(13,499)	95,789
Restricted funds			
Orchard Acquisition Fund	43,967	-	43,967
TOTAL FUNDS	<u>153,255</u>	<u>(13,499)</u>	<u>139,756</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	4,979	(5,645)	(12,833)	(13,499)
TOTAL FUNDS	<u>4,979</u>	<u>(5,645)</u>	<u>(12,833)</u>	<u>(13,499)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	109,288	(6,233)	103,055
Restricted funds			
Orchard Acquisition Fund	43,967	-	43,967
Henley Bank Orchard	-	87,326	87,326
TOTAL FUNDS	<u>153,255</u>	<u>81,093</u>	<u>234,348</u>

Gloucestershire Orchard Trust

Notes to the Financial Statements - continued
For The Year Ended 31 December 2022

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	23,465	(16,865)	(12,833)	(6,233)
Restricted funds				
Henley Bank Orchard	89,114	(1,788)	-	87,326
TOTAL FUNDS	<u>112,579</u>	<u>(18,653)</u>	<u>(12,833)</u>	<u>81,093</u>

The Orchard at Longley was acquired by donations and funding from the heritage lottery fund.

The Orchard at Henley Bank Brockworth was acquired with a fund earmarked for its restoration.

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.