

Report of the Trustees and
Unaudited Financial Statements
For The Year Ended 31 December 2024
for
Gloucestershire Orchard Trust

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

Gloucestershire Orchard Trust

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For The Year Ended 31 December 2024

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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).

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

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

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
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		<u>-</u>	<u>-</u>	<u>-</u>	<u>(25,897)</u>
NET INCOME/(EXPENDITURE)		<u>(726)</u>	<u>2,725</u>	<u>1,999</u>	<u>(36,869)</u>
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><u>72,201</u></u>	<u><u>127,277</u></u>	<u><u>199,478</u></u>	<u><u>197,479</u></u>
FUNDS	9				
Unrestricted funds				72,201	72,927
Restricted funds				<u>127,277</u>	<u>124,552</u>
TOTAL FUNDS				<u><u>199,478</u></u>	<u><u>197,479</u></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)	<u>(30,128)</u>	<u>(6,741)</u>	<u>(36,869)</u>
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.