

THE ORCHARD PROJECT (CAUSE) LTD

England & Wales · Charity number 1139952

Details

Other names	THE LONDON ORCHARD PROJECT LTD, THE URBAN ORCHARD PROJECT, THE LONDON ORCHARD PROJECT, THE ORCHARD PROJECT
Status	Registered
Legal form	Charitable company
Company number	06902160
Registered	2011-01-20
Register	View on the Charity Commission register

Contact

Address	167-169 Great Portland street 5th Floor London W1W 5PF
Phone	07977457395
Email	orchard@theorchardproject.org.uk
Website	www.theorchardproject.org.uk

Activities

Objects: 4.1 The Charity's objects (Objects) are, for the benefit of the public:4.1.1 to encourage the conservation, protection and expansion of orchards and the enhancement of their biodiversity, landscape and heritage value;4.1.2 to advance the education of the public in:(a) horticulture and in particular, but not exclusively, orchard management skills; and(b) healthy living and healthy food systems in particular, but not exclusively, through involvement in horticulture and orchards;4.1.3 to advance community development and citizenship in particular, but not exclusively, through engaging the public in horticulture and orchards; and4.1.4 to advance environmental protection and improvement through educating the public in particular, but not exclusively, about horticulture and orchards.4.2 Nothing in these Articles shall authorise an application of the property of the Charity for purposes which are not charitable in accordance with section 7 of the Charities and Trustee Investment (Scotland) Act 2005 and/or section 2 of the Charities Act (Northern Ireland) 2008.

Activities: The Orchard Project is dedicated to creating skilled communities to plant, care for and harvest fruit trees, connecting urban communities and increasing access to fruit. We work with people from all walks of life, with a specific focus on people living in poorer, inner city areas.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Environment/conservation/heritage
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, THROUGHOUT LONDON.
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£627,898	£804,688	£281,111	11
2024-03-31	£621,128	£712,365	£457,901	18
2023-03-31	£720,220	£653,910	£549,138	18
2022-03-31	£675,550	£608,587	£482,828	18
2021-03-31	£508,687	£426,035	£415,865	14

Trustees

Name	Role	Appointed
Andrew Lamb		2023-04-19
Christopher John Wooff		2025-07-02
Courtney Elizabeth Stipe Holm		2024-01-01
Hakeem Ojo		2025-07-02
Lisa Stonestreet		2020-08-04
Satvi Vepa		2025-07-02

THE ORCHARD PROJECT (CAUSE) LTD

England & Wales - Charity number 1139952

Accounts

The Orchard Project (Cause) Ltd- (A Company Limited by Guarantee)



The Orchard Project (Cause) Ltd

(A Registered Charity & Company Limited by Guarantee)

Report and Financial Statements

1st April 2024 – 31st March 2025

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Company Registration No: 06902160

Charity Registration No: 1139952

The Orchard Project (Cause) Ltd- (A Company Limited by Guarantee)

Trustee Report For the Year Ended 31 March 2025

The board of Trustees presents the statutory report with the accounts of The Orchard Project year ended 31st March 2025.

The report has been prepared in accordance with the Charities Act 2011.

The accounts have been prepared in accordance with current accounting policies and comply with the charitable company's memorandum and articles of association, applicable laws and the requirements of the Statement of Recommended Practice on 'Accounting and Reporting by Charities' issued in July 2014 by the Charity Commission.

Trustees / Directors of the Charity and Company

1. Antonia Bunnin: appointed on 27th June 2018, resigned 6th March 2025
2. Lisa Stonestreet: appointed on 18th May 2020
3. Andrew Lamb: appointed 19th April 2023
4. Tim Andrews: appointed 20th April 2023, resigned 25th April 2025
5. Kathryn Packer: appointed 23rd April 2023, resigned 23rd May 2025
6. Courtney Holm (chair) appointed 31st Jan 2024
7. Satvi Vepa, appointed 2nd July 2025
8. Hakeem Ojo, appointed 2nd July 2025
9. Christopher Wooff, appointed 2nd July 2025

During 24/25 we have had some changes within the trustee team, with three members stepping down and three joining following an externally run recruitment campaign.

Bankers

Triodos Bank
Brunel House
11 The Promenade
Bristol BS8 3NN

Registered Charity Number: 1139952

Company Registration Number: 06902160

Registered and operational address:

Our correspondence and office address is 19-21 Garden Walk, London, EC2A 3EQ.

Our registered address is: 63/66 Hatton Garden, Fifth Floor Suite 23, London, EC1N 8LE.

Independent examiner

Paul Cowham FCA DChA
Withington Works, Withington Baths, 30 Burton Road, Manchester, M20 3EB

Trustee Report (continued)

Structure, Governance & Management

Governing Document

The Orchard Project is a company limited by guarantee (company number 06902160) and a registered charity (charity number 1139952). It is governed by a Memorandum and Articles of Association dated 6th May 2009 and updated 25th February 2024. The charity has a trading subsidiary called The Orchard Project Ventures and the activities in this report cover all activities undertaken by the charity and its subsidiary.

Appointment of Trustees

New trustees are appointed by the board, following a recruitment process and attendance at one trustee meeting. Potential new trustees are identified by external advertisement or through using recruitment consultants, after a gap analysis of existing trustee skills. We recognise that a diversity of voices in positions of power strengthens an organisation and helps to generate a greater variety of ideas and creative problem-solving approaches. We value people from all backgrounds whose life and/or work experiences provide the expertise to support our organisation to grow and develop more community orchards. We are committed to increasing the diversity of our board, so that it more closely reflects the communities we work with, and our recruitment processes seek to address this.

Management

The Board of Trustees governs the charity, meeting bi-monthly. The Trustees appoint the Chief Executive who oversees the day-to-day operation of The Orchard Project.

Kath Rosen is the CEO working 0.9FTE.

Risk Management

Trustees and the senior management team review the main risks to which the charity is exposed. Systems and procedures have been put in place to manage these risks. Risks and mitigation measures include:

- Reliance on short term income; mitigated by ongoing work to diversify our funding to include new funding sources including individual giving donations, earned income and unrestricted revenue sources and prioritise multi-year grant funding
- Profile of the charity is too low which impacts on our ability to generate income and supporters; mitigated by a continued focus on expanding partnerships, policy advocacy work and strong comms programme
- Project risks of our individual orchards failing to succeed; mitigated by implementing our model of community training, support and aftercare
- Health and safety risks to the public linked to our activities; mitigated by developing risk assessments, appropriate training for staff and taking out appropriate insurance

The Orchard Project (Cause) Ltd- (A Company Limited by Guarantee)

- Risks of Orchards being adversely impacted by climate change; mitigated by resilience built into orchard design through forest garden planting and aftercare model.

Public Benefit

The Trustees confirm that they have complied with the duty in Section Four of the Charities Act 2006 to have due regard to public benefit guidance published by the Charity Commission in determining the activities undertaken by the Charity. The following sections demonstrate our provision of public benefit.

Objectives and Priorities

The charity's objects are:

- To encourage the conservation, protection and expansion of orchards and the enhancement of their biodiversity, landscape and heritage value;
- To advance the education of the public in:
 - horticulture and in particular, but not exclusively, orchard management skills; and
 - healthy living and healthy food systems in particular, but not exclusively, through involvement in horticulture and orchards;
- To advance community development and citizenship in particular, but not exclusively, through engaging the public in horticulture and orchards; and
- To advance environmental protection and improvement through educating the public in particular, but not exclusively, about horticulture and orchards.

Statement from the Chair and CEO

In 2024/25 we've seen our work grow deeper roots not just in orchards, but in people's lives. At a time when climate breakdown is accelerating and social isolation is being called a public health crisis, the need for community-led, nature-based action has never felt more urgent.

Last year was officially the warmest on record, with global temperatures surpassing 1.5 °C above pre-industrial levels. In the UK, those rising temperatures are now bringing more frequent heatwaves and devastating floods, a trend that's already harming health, community infrastructure, mental wellbeing, and biodiversity . At the same time, loneliness is acknowledged as a public health emergency: one in six UK adults report persistent loneliness, and in younger people the numbers are even higher. Researchers now describe our cities as "lonelygenic environments" where concrete and isolation fuel loneliness, and only 1 to 2 hours a week in green spaces can make a measurable difference.

The Orchard Project (Cause) Ltd- (A Company Limited by Guarantee)

That's where community orchards come in, not just as trees, but as bridges. It's against this backdrop that our work quietly delivers something incredible: hope, connection, resilience.

Together, we created community orchards in some of the UK's most deprived neighbourhoods, planting not just trees, but equity, nourishment and opportunity in places where systemic inequality runs deep. We've planted a diverse mix of fruit trees, shrubs, herbs and flowers to boost pollination and biodiversity and preserve heritage fruit varieties. In total, we improved over 8000m² of urban land this year. We directly trained over 2,000 beneficiaries in orchard skills, 100% of whom rated the training as excellent. 23% of our accredited cohorts went on to find work in the green sector. Our work will provide more than just beauty; the orchards will eventually yield over 75K portions of fresh fruit, all shared locally and benefitting over a half a million people every year.

But the real story is in the people. One new volunteer put it perfectly when they said: *"I'm not leaving children or grandchildren, but I'm leaving a legacy in the form of tree planting."* Another told us, *"I came to help and it's great that I can practice my English. I'm learning so much just by being here with you all."* It's these everyday moments that show the deeper value of community orchards, where nature, purpose and belonging intersect.

Our aftercare programme supported nearly a hundred orchards this year, ensuring that newly planted trees thrive, and that communities gain the skills and confidence to care for them. A participant at one of these sessions reflected, *"I feel more confident caring for trees and leading others."* Others reported that simply being outside, working with trees, helped relieve stress and improved their wellbeing.

This year we also deepened our work around justice, inclusion and access. Thanks to generous funders, we offered free training places to students from backgrounds structurally and systematically excluded from horticulture, many of whom now plan to enter green sector employment. We've developed new policy work, contributed to a London-wide green manifesto, and built new partnerships to bring fresh food directly to those most affected by the cost-of-living crisis. We've also begun pushing forward a clear case: that community orchards are not just nice to have. They're part of the solution. They mitigate climate impacts, cool urban environments, enhance biodiversity, and bring people together across divides.

None of this happens in isolation. It takes trust, time, and an extraordinary network of people who believe in the long view. Thank you for being part of that network.

Here's to another year of planting hope, growing justice, and rooting ourselves together in community.

Courtney Holm (Chair) and Kath Rosen (CEO)

Equity, Diversity and Inclusion statement

Our vision is to bring thriving orchards into the heart of every urban community. We focus on working with marginalised communities in areas of urban deprivation where we can make the most difference to people's lives.

The Orchard Project (Cause) Ltd- (A Company Limited by Guarantee)

The Orchard Project is committed to creating resilient, biodiverse orchards teeming with wildlife as much as we are to creating a diverse organisation. We need everyone's voices, strengths and solutions to help create an equitable, resilient and sustainable society. Our EDI (Equity, Diversity and Inclusion) programme includes:

- Delivering training programmes to help people get jobs in the environment sector. E.g. our CICO (Certificate in Community Orchard) course offers bursaries to Black people and people of colour.

We develop talent in our student graduates by offering train the trainer courses. Tutors go on to train on our courses and can act as paid freelancers as part of our orchard aftercare work.

- In addition, we have increased the number of Black-led projects that we've used as venues, working with local beneficiaries to provide orchard training and planting and looking after orchards in the sites

- Our organisation is currently underrepresented in terms of racial diversity and we are working on measures to improve this. These include promoting race equity and inclusion within all new recruitment materials, a guaranteed interview scheme for people of colour who meet essential criteria and advertising through specialist diversity jobs boards, blind recruitment to overcome our unconscious biases. Our recruitment criteria is based on experience, rather than academic qualifications. We track diversity data through each recruitment round to identify where we can improve our processes and actively look for solutions to help our workforce become more diverse.

- Removing economic structural barriers for people accessing our work, especially around volunteering and affordability. We have sought to address this in part through the creation of paid for intern roles when we can source funding.

- Continuing to seek out ways to improve the diversity of our board, recognising that change needs to be led from the top of an organisation.

Thanks to...

Every one of our funders, members, supporters and partners helps make our projects a reality and helps us grow our impacts. Thank you to everyone involved.

Help us achieve more

Our impact is felt by people, communities, nature and green spaces in towns and cities across the country. Orchards are returning to urban areas where most people now live, and communities are gaining the traditional skills to care for them and sustain their rich heritage for generations to come. Create an orchard and you plant a legacy.

We welcome support from a wide range of individuals, organisations and businesses. You can join us as a member, over at www.theorchardproject.org.uk. We are also keen to build new partnerships.

Please get in touch to discuss the next steps.

Thank you.

*"The enthusiasm, passion and knowledge that The Orchard Project staff have is infectious."
"The support that we have received from the staff at the Orchard Project has been phenomenal."*

The Orchard Project (Cause) Ltd- (A Company Limited by Guarantee)

Financial Review

The results for The Orchard Project Cause limited are stated below:

Income generation

The total of income for the year was £627,898 compared to £621,128 last year.

The Orchard Project (Cause) Ltd owns 100% of the share capital of The Orchard Project (Ventures) Ltd (company no. 915489) which was incorporated in England and Wales. Its principal activity is planting and looking after orchards. Following a review of its activities the trustees determined at they were all within the primary purpose of the charity, and brought all trading under The Orchard Project (Cause) Ltd. The Orchard Project (Ventures) Ltd has therefore remained dormant during 2024-25 and will remain so for the time being.

Fundraising objectives

We have continued to invest in developing our systems, fundraising, talent and delivery and have a robust charity structure and processes. There remains a huge need for our work. We continue to investigate how we can achieve a sustainable funding mix, with a particular focus on diversifying our funding portfolio and increasing the amount of unrestricted funding for the charity longer term from donations and earned income. Despite efforts to diversify our income in recent years, we remain overly reliant on grant funding. Many grants are single year and medium-sized, requiring a concerted effort year-on-year to raise the income we need to cover our costs and deliver our charitable work for people, communities and nature. This impacts on our ability to support long term initiatives. Due to the extended recession, inflation and cost of living crisis, our funding model is challenging but we continue to develop and explore new areas of funding for the charity, particularly focusing on those which generate multi-year funding and unrestricted funding.

Management & Administration

The organisation considers all its work to be charitable, but does make an allowance for some costs that relate to legal and charitable compliance.

Reserves Policy 2025/26

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The social and economic repercussions of the current cost of living crisis, combined with wider funding pressures in the voluntary sector, mean that The Orchard Project is operating in a highly uncertain environment.

The principal risk we face is our ability to sustain the level of income needed to support our much-needed community and environmental work.

The Trustees have reviewed the requirement to maintain reserves in light of the main risks to The Orchard Project (TOP), and taking into account the guidance of the Charity Commission (CC19). This policy covers both our charity and our subsidiary trading company, The Orchard Project (Ventures) Ltd, which is wholly owned by the charity.

The Orchard Project (Cause) Ltd- (A Company Limited by Guarantee)

Purposes of reserves

The specific purposes for which the Trustees consider we should hold reserves are:

1. To weather volatility in our income streams, especially as much of our income is time-limited project funding received in arrears.
2. To mitigate financial risks related to inflation, the wider cost of living crisis, and unexpected shocks.
3. To meet our legal and financial obligations should we have to wind up the organisation.
4. To provide the ability to invest in new initiatives and innovation that strengthen our long-term financial sustainability.
5. To provide confidence in the staff team that they are working for a viable organisation

Free reserves

The Trustees' policy is to hold free reserves (unrestricted reserves less designated funds) equivalent to:

- The costs of meeting our legal and financial obligations if we had to wind up, **plus**
- 3–6 months of operating expenditure.

Based on this calculation, in 2025/26 TOP should hold between **£179k and £312K** in free reserves based on our current operating costs. As of March 2025, our free reserves are projected at **£126k**, which is below the target range.

The Trustees recognise that holding reserves below the agreed target presents a risk to the charity's resilience. We are addressing this risk by:

- Actively pursuing new sources of unrestricted income, including major donors, corporate partnerships, and supporter fundraising.
- Launching a specific campaign in 2025/26 to rebuild reserves towards the target level.
- Regularly reviewing expenditure and considering short and medium term cost-saving measures to reduce financial exposure.

In the event that we had to wind up the organisation, Trustees would seek to act ethically and fairly, and to ensure our work leaves lasting and positive effects.

Designated reserves

The Trustees may designate funds for specific purposes, including investment in innovation and programme development. These are reviewed annually alongside the budget.

Monitoring and review

The Board reviews this reserves policy annually as part of the budget-setting process. The Chief Executive monitors reserves as part of quarterly financial updates to the Board, alongside the risk register.

Approved by the Trustee Board on 23rd September 2025, and signed on their behalf by:



Courtney Holm (Chair)

Independent Examiner's Report to the Trustees of

The Orchard Project (Cause) Ltd

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

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

Since the Company's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 Cowham

Paul Cowham MA FCA DChA
Withington Works
Withington Baths
30 Burton Road
Manchester, M20 3EB

3 October 2052
Date.....

The Orchard Project (Cause) Ltd
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2025

	Note	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Income					
Donations and legacies	3	92,419	-	92,419	141,639
Grants	4	156,809	233,550	390,359	360,425
Fees and other income	5	143,593	-	143,593	117,294
Investments	6	1,527	-	1,527	1,770
Total income		394,348	233,550	627,898	621,128
Expenditure					
Raising funds	7	1,595	-	1,595	50,324
Charitable activities	8	577,589	225,504	803,093	662,041
Total expenditure		579,184	225,504	804,688	712,365
Net income/(expenditure) for the year	9	(184,836)	8,046	(176,790)	(91,237)
Transfer between funds		-	-	-	-
Net movement in funds for the year		(184,836)	8,046	(176,790)	(91,237)
Reconciliation of funds					
Total funds brought forward		361,312	96,589	457,901	549,138
Total funds carried forward		176,476	104,635	281,111	457,901

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The Orchard Project (Cause) Ltd
Company number 6902160
Balance sheet as at 31 March 2025

	Note	2025		2024	
		£	£	£	£
Fixed assets					
Investments	14		1		1
			<hr/>		<hr/>
Total fixed assets			1		1
Current assets					
Debtors	15	35,985		189,472	
Cash at bank and in hand		251,991		270,228	
		<hr/>		<hr/>	
Total current assets		287,976		459,700	
Liabilities					
Creditors: amounts falling due in less than one year	16	(6,866)		(1,800)	
		<hr/>		<hr/>	
Net current assets			281,110		457,900
			<hr/>		<hr/>
Total assets less current liabilities			281,111		457,901
			<hr/>		<hr/>
Net assets			281,111		457,901
			<hr/> <hr/>		<hr/> <hr/>
Funds of the charity					
Restricted income funds	17		104,635		96,589
Unrestricted income funds	18		176,476		361,312
			<hr/>		<hr/>
Total charity funds			281,111		457,901
			<hr/> <hr/>		<hr/> <hr/>

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 13 to 24 form part of these accounts.

Approved by the trustees on 23 September 2025 and signed on their behalf by:

Andrew Lamb
Name

Signed 

The Orchard Project (Cause) Ltd
Statement of Cash Flows
for the year ending 31 March 2025

	Note	2025 £	2024 £
Cash provided by/(used in) operating activities	20	(19,764)	(144,185)
<i>Cash flows from investing activities:</i>			
Bank interest		1,527	1,770
Proceeds from sale of tangible fixed assets		-	-
Purchase of tangible fixed assets		-	-
Proceeds from sale of investments		-	-
Purchase of investments		-	-
Cash provided by/(used in) investing activities		1,527	1,770
<i>Cash flows from financing activities:</i>			
Repayment of borrowing		-	-
Cash inflows from new borrowing		-	-
Cash provided by/(used in) financing activities		-	-
Increase/(decrease) in cash and cash equivalents in the year		(18,237)	(142,415)
Cash and cash equivalents at the beginning of the year		270,228	412,643
Cash and cash equivalents at the end of the year		251,991	270,228

The Orchard Project (Cause) Ltd

Notes to the accounts for the year ended 31 March 2025

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 section 1A.

The Orchard Project (Cause) Ltd meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. The trustees have considered the potential implications of the Coronavirus (COVID-19) pandemic. Whilst the eventual financial impact of the pandemic on the society, and on the overall economy, remains uncertain, the trustees are confident that the charity will be able to operate for at least 12 months from the date of signing.

There are no key judgments which the trustees have made which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

The Orchard Project (Cause) Ltd

Notes to the accounts for the year ended 31 March 2025 (continued)

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

d Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

The Orchard Project (Cause) Ltd

Notes to the accounts for the year ended 31 March 2025 (continued)

h Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

j Fixed asset investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The Charity does not acquire put options, derivatives or other complex financial instruments.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

k Stock

Stock is included at the lower of cost or net realisable value. In general, cost is determined on a first in, first out basis. Net realisable value is the price at which stocks can be sold in the normal course of business after allowing for the costs of realisation. Provision is made where necessary for obsolete, slow moving, and defective stocks. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

l Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

m Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

The Orchard Project (Cause) Ltd

Notes to the accounts for the year ended 31 March 2025 (continued)

O Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

P Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Q Pensions

The charity pays into NEST for pensions under the auto enrolment scheme for its employees

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2025 £	Unrestricted £	Restricted £	Total 2024 £
Donations	60,278	-	60,278	23,075	-	23,075
Donation from trading subsidiary	-	-	-	-	-	-
Corporate sponsorship	32,141	-	32,141	118,564	-	118,564
Crowdfunding	-	-	-	-	-	-
Total	92,419	-	92,419	141,639	-	141,639

The Orchard Project (Cause) Ltd

Notes to the accounts for the year ended 31 March 2025 (continued)

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2025 £	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>Total 2024 £</i>
A team foundation	-	-	-	<i>20,000</i>	-	<i>20,000</i>
City Bridge Trust:						
London Community						
Response Fund	-	55,800	55,800	-	<i>21,375</i>	<i>21,375</i>
David Cock	-	-	-	-	<i>10,000</i>	<i>10,000</i>
EMB Limited	-	39,090	39,090	-	-	-
John Ellerman						
Foundation	40,000	-	40,000	<i>40,000</i>	-	<i>40,000</i>
Esmée Fairbairn						
Foundation	75	-	75	-	-	-
Farming the Future	-	-	-	-	<i>38,740</i>	<i>38,740</i>
Friends of Cheetham						
Park	-	-	-	-	<i>5,750</i>	<i>5,750</i>
Garfield Weston						
Foundation	30,000	-	30,000	<i>30,000</i>	-	<i>30,000</i>
Groundwork London	-	26,180	26,180	-	<i>8,101</i>	<i>8,101</i>
HDH Wills	-	-	-	-	<i>33,000</i>	<i>33,000</i>
Anonymous	20,000	-	20,000	<i>20,000</i>	-	<i>20,000</i>
Helvellyn Foundation	26,434	-	26,434	<i>25,434</i>	-	<i>25,434</i>
Julia Rousing Trust	-	75,000	75,000	-	-	-
The Linder Foundation	-	-	-	-	<i>20,000</i>	<i>20,000</i>
The MacRobert Trust	6,300	-	6,300	-	-	-
Midlothian Council	-	13,100	13,100	-	<i>5,950</i>	<i>5,950</i>
Moondance	-	-	-	-	<i>30,000</i>	<i>30,000</i>
The National Lottery:						
Heritage Fund	-	9,380	9,380	-	<i>6,253</i>	<i>6,253</i>
People's Postcode						
Lottery	-	-	-	-	<i>14,300</i>	<i>14,300</i>
Swansea City Council	-	15,000	15,000	-	-	-
Swire Charitable Trust	24,000	-	24,000	-	-	-
Wates Foundation	10,000	-	10,000	-	-	-
WCVA	-	-	-	-	<i>31,522</i>	<i>31,522</i>
Total	156,809	233,550	390,359	<i>135,434</i>	<i>224,991</i>	<i>360,425</i>

The Orchard Project (Cause) Ltd

Notes to the accounts for the year ended 31 March 2025 (continued)

5 Fees and other income

	Unrestricted £	Restricted £	Total 2025 £	Unrestricted £	Restricted £	Total 2024 £
Events, training & consultancy	96,279	-	96,279	120,870	-	120,870
Cider sales	-	-	-	(3,576)	-	(3,576)
Training income	47,314	-	47,314	-	-	-
	143,593	-	143,593	117,294	-	117,294

All income from fees and trading is unrestricted.

6 Investment income

	Unrestricted £	Restricted £	2025 £	Unrestricted £	Restricted £	2024 £
Income from bank deposits	1,527	-	1,527	1,770	-	1,770
	1,527	-	1,527	1,770	-	1,770

All of the charity's investment income arises from money held in interest bearing deposit accounts. All investment income is unrestricted.

7 Analysis of expenditure on raising funds

	Total 2025 £	Total 2024 £
Staff costs	-	49,725
Cider cost of sales	88	-
Other	1,507	599
	1,595	50,324

The Orchard Project (Cause) Ltd

Notes to the accounts for the year ended 31 March 2025 (continued)

8 Analysis of expenditure on charitable activities

	Total 2025 £	Total 2024 £
Activities costs (Orchard Planting & Restoration, Education, Training)	795,422	645,393
Governance		
Independent examination	1,800	1,800
Trustee recruitment	-	9,908
Other governance costs; meetings and training	5,871	4,940
	<hr/>	<hr/>
	803,093	662,041
	<hr/> <hr/>	<hr/> <hr/>
	2025 £	2024 £
Restricted expenditure	225,504	200,831
Unrestricted expenditure	577,589	461,210
	<hr/>	<hr/>
	803,093	662,041
	<hr/> <hr/>	<hr/> <hr/>

9 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2025 £	2024 £
Independent examiner's remuneration		
- accountancy	900	900
- independent examination	900	900
	<hr/> <hr/>	<hr/> <hr/>

10 Staff costs

Staff costs during the year were as follows:

	2025 £	2024 £
Wages and salaries	471,420	432,326
Social security costs	38,042	32,000
Employers pension contributions	23,161	21,210
	<hr/>	<hr/>
	532,623	485,536
	<hr/> <hr/>	<hr/> <hr/>

No employee has employee benefits in excess of £60,000 (2024: Nil).

The average number of staff employed during the period was 17 (2024:18).

The average full time equivalent number of staff employed during the period was 11.3 (2024: 11.55).

The average number of staff employed during the period for both the charity and its trading arm was 17 (2023:18). The average full time equivalent number of staff employed during the period for both the charity and its trading arm was 11.3 (2024: 11.55).

The key management personnel of the charity comprise the trustees, the Chief Executive Officer, the Head of Operations (job share 1.4 FTE) and Head of Fundraising (0.8FTE). The total employee benefits of the key management personnel of the charity were £185,322 (2024: £177,507).

The Orchard Project (Cause) Ltd

Notes to the accounts for the year ended 31 March 2025 (continued)

11 Trustee remuneration and expenses, and related party transactions

Neither the trustees nor any persons connected with them received any remuneration during the year (2024: Nil). No trustees received reimbursed travel and meeting expenses (2024 £nil)

Aggregate donations from related parties were £nil (2024: £nil).

During the year, there were the following transactions with its subsidiary company, The Orchard Project (Ventures) Ltd:

	2025	2024
	£	£
Management fees receivable	-	-
Cost paid by subsidiary on behalf of parent	-	-
Recovery of overhead/staff cost	-	-
Gift of surplus profits to parent charity	-	-
Amount owed to parent charity by subsidiary	11,609	79,262

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2024: nil).

12 Government grants

The government grants recognised in the accounts were as follows:

13 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

The Orchard Project (Cause) Ltd

Notes to the accounts for the year ended 31 March 2025 (continued)

14 Investments

The charity owns 100% of the share capital of The Orchard Project (Ventures) Ltd (co. no. 915489) which is incorporated in England and Wales. Its principal activity is planting orchards

	2025 £	2024 £
Shares in group undertaking (at cost)	1	1

A summary of its trading results for the year ending 31 March 2023:

	2025 £	2024 £
Turnover	-	-
Administrative expenses	-	-
Other Operating Income	-	-
	-	-

A summary of its balance sheet

	2025 £	2024 £
Net current assets	11,609	79,263
Creditors: amounts falling due within 1 year	(11,609)	(79,263)
Net assets	-	-

15 Debtors

	2025 £	2024 £
Grants receivable	22,685	107,643
Amounts owed by subsidiary	11,609	79,262
Other debtors	1,691	2,567
	35,985	189,472

16 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	3	-
Other creditors and accruals	6,863	1,800
	6,866	1,800

The Orchard Project (Cause) Ltd

Notes to the accounts for the year ended 31 March 2025 (continued)

17 Analysis of movements in restricted funds

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2025 £
Farming the Future	9,685	-	(9,685)	-	-
City Bridge Trust: London	-	-	-	-	-
Community Response Fund	-	55,800	(55,800)	-	-
EMB Limited	-	39,090	(39,090)	-	-
HDH Wills	28,600	-	(28,600)	-	-
Julia Rousing Trust	-	75,000	-	-	75,000
Midlothian Council	-	13,100	(13,100)	-	-
Moondance Foundation	12,500	-	(12,500)	-	-
Groundwork London	-	26,180	(26,180)	-	-
The Linder Foundation	20,000	-	(20,000)	-	-
The National Lottery Heritage Fund	-	9,380	(9,380)	-	-
Swansea City Council	-	15,000	-	-	15,000
WCVA	25,804	-	(11,169)	-	14,635
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	96,589	233,550	(225,504)	-	104,635
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

The Orchard Project (Cause) Ltd

Notes to the accounts for the year ended 31 March 2025 (continued)

17 Analysis of movements in restricted funds (continued)

Previous reporting period	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2024 £
Farming the Future	-	38,740	(29,055)	-	9,685
City Bridge Trust: London	7,125	21,375	(28,500)	-	-
David Cock Foundation	-	10,000	(10,000)	-	-
Finnis Scott Foundation	3,000	-	(3,000)	-	-
Friends of Cheetham Park	-	5,750	(5,750)	-	-
HDH Wills	-	33,000	(4,400)	-	28,600
Moondance Foundation	38,624	30,000	(56,124)	-	12,500
Greater London Authority: Greener	-	-	-	-	-
Groundwork London	-	8,101	(8,101)	-	-
Kusuma Trust	23,680	-	(23,680)	-	-
The Linder Foundation	-	20,000	-	-	20,000
The National Lottery Heritage Fund	-	6,253	(6,253)	-	-
People's Postcode Lottery	-	14,300	(14,300)	-	-
MHCLG: Pocket Parks Plus	-	-	-	-	-
WCVA	-	31,522	(5,718)	-	25,804
	72,429	224,991	(200,831)	-	96,589

The balances on restricted funds are all unexpended grants for the charity's projects.

18 Analysis of movement in unrestricted funds

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers £	As at 31 March 2025 £
General fund	251,312	394,348	(529,184)	10,000	126,476
Innovation fund	100,000	-	(50,000)	-	50,000
Unrestricted grant funding to be spent in the following year	10,000	-	-	(10,000)	-
	361,312	394,348	(579,184)	-	176,476

The Orchard Project (Cause) Ltd

Notes to the accounts for the year ended 31 March 2025 (continued)

18 Analysis of movement in unrestricted funds (continued)

Previous reporting period	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	As at 31 March 2024 £
General fund	288,648	386,137	(423,473)	-	251,312
Innovation fund	170,000	-	(70,000)	-	100,000
Unrestricted grant funding grant received in 2022/23 to be spent in the following year	18,061	10,000	(18,061)	-	10,000
	476,709	396,137	(511,534)	-	361,312

Name of	Description, nature and purposes of the fund
General fund	The free reserves of the charity
Innovation fund	Monies set aside to develop new initiatives, projects and opportunities, including using staff skills and time, in order to foster innovation in our work.
Unrestricted grant funding to be spent in the following year:	these are unrestricted grants received by 31 Mar 24, which will be spent on project work in the following year

19 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	-	-	-	-
Net current assets/(liabilities)	66,475	110,000	104,635	281,110
Total	66,476	110,000	104,635	281,111

20 Reconciliation of net movement in funds to net cash flow from operating activities

	2025 £	2024 £
Net income/(expenditure) for the year	(176,790)	(91,237)
Adjustments for:		
Dividends, interest and rents from investments	(1,527)	(1,770)
Decrease/(increase) in debtors	153,487	(48,028)
Increase/(decrease) in creditors	5,066	(3,150)
Net cash provided by/(used in)	(19,764)	(144,185)

THE ORCHARD PROJECT (CAUSE) LTD

England & Wales - Charity number 1139952

Accounts

THE ORCHARD PROJECT



The Orchard Project (Cause) Ltd

(A Registered Charity & Company Limited by Guarantee)

Report and Financial Statements

1st April 2023 – 31st March 2024

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Company Registration No: 06902160
Charity Registration No: 1139952

The Orchard Project (Cause) Ltd- (A Company Limited by Guarantee)

Trustee Report For the Year Ended 31 March 2024

The board of Trustees presents the statutory report with the accounts of The Orchard Project year ended 31st March 2024.

The report has been prepared in accordance with the Charities Act 2011.

The accounts have been prepared in accordance with current accounting policies and comply with the charitable company's memorandum and articles of association, applicable laws and the requirements of the Statement of Recommended Practice on 'Accounting and Reporting by Charities' issued in July 2014 by the Charity Commission.

Trustees / Directors of the Charity and Company

1. Catherine Andrews: appointed on 12th July 2015. Resigned 23rd Nov 2023
2. Antonia Bunnin: appointed on 27th June 2018
3. Julia Hicks: appointed on 27th June 2018. Resigned 31st Jan 2024
4. Lisa Stonestreet: appointed on 18th May 2020
5. Andrew Lamb: appointed 19th April 2023
6. Tim Andrews: appointed 20th April 2023
7. Kathryn Packer: appointed 23rd April 2023
8. Courtney Holm (chair) appointed 1st Jan 2024

During this year, we carried out recruitment for a new chair Courtney Holm, who took over from our outgoing chair Catherine Andrews

Bankers

Triodos Bank
Brunel House
11 The Promenade
Bristol BS8 3NN

Registered Charity Number: 1139952

Company Registration Number: 06902160

Registered and operational address:

Our correspondence and office address is 19-21 Garden Walk, London, EC2A 3EQ.

Our registered address is: 63/66 Hatton Garden, Fifth Floor Suite 23, London, EC1N 8LE.

Independent examiner

Paul Cowham FCA DChA
Withington Works, Withington Baths, 30 Burton Road, Manchester, M20 3EB

Trustee Report (continued)

Structure, Governance & Management

Governing Document

The Orchard Project is a company limited by guarantee (company number 06902160) and a registered charity (charity number 1139952). It is governed by a Memorandum and Articles of Association dated 6th May 2009. The charity has a trading subsidiary called The Orchard Project Ventures and the activities in this report cover all activities undertaken by the charity and its subsidiary.

Appointment of Trustees

New trustees are appointed by the board, following a recruitment process and attendance at one trustee meeting. Potential new trustees are identified by external advertisement, after a gap analysis of existing trustee skills. We recognise that a diversity of voices in positions of power strengthens an organisation and helps to generate a greater variety of ideas and creative problem-solving approaches. We value people from all backgrounds whose life and/or work experiences provide the expertise to support our organisation to grow and develop more community orchards. We are committed to increasing the diversity of our board, so that it more closely reflects the communities we work with, and our recruitment processes seek to address this.

Management

The Board of Trustees governs the charity, meeting bi-monthly. The Trustees appoint the Chief Executive who oversees the day-to-day operation of The Orchard Project.

Kath Rosen is the CEO working 0.8FTE.

Risk Management

Trustees and the senior management team review the main risks to which the charity is exposed. Systems and procedures have been put in place to manage these risks. Risks and mitigation measures include:

- Reliance on short term income; mitigated by ongoing work to diversify our funding to include new funding sources including individual giving donations, earned income and unrestricted revenue sources and prioritise multi-year grant funding
- Profile of the charity is too low which impacts on our ability to generate income and supporters; mitigated by a continued focus on expanding partnerships, policy advocacy work and strong comms programme
- Project risks of our individual orchards failing to succeed; mitigated by implementing our model of community training, support and aftercare
- Health and safety risks to the public linked to our activities; mitigated by developing risk assessments, appropriate training for staff and taking out appropriate insurance
- Risks of Orchards being adversely impacted by climate change; mitigated by resilience built into orchard design through forest garden planting and aftercare model.

The Orchard Project (Cause) Ltd- (A Company Limited by Guarantee)

Public Benefit

The Trustees confirm that they have complied with the duty in Section Four of the Charities Act 2006 to have due regard to public benefit guidance published by the Charity Commission in determining the activities undertaken by the Charity. The following sections demonstrate our provision of public benefit.

Objectives and Priorities

The charity's objects are:

- To encourage the conservation, protection and expansion of orchards and the enhancement of their biodiversity, landscape and heritage value;
- To advance the education of the public in:
 - horticulture and in particular, but not exclusively, orchard management skills; and
 - healthy living and healthy food systems in particular, but not exclusively, through involvement in horticulture and orchards;
- To advance community development and citizenship in particular, but not exclusively, through engaging the public in horticulture and orchards; and
- To advance environmental protection and improvement through educating the public in particular, but not exclusively, about horticulture and orchards.

Statement from the Chair and CEO

Orchards are great enablers for making connections – with neighbours, community, place, nature and food. They fit into the smallest of places and across a wide range of settings: from just five fruit trees planted closely together on a small urban plot, to hundreds of trees across a large area of land.

They are a solid and manageable project for community groups and are often a starting point for wider community food growing. Orchards easily facilitate a variety of community gatherings and celebrations, such as tree planting, a blossom watch, harvests, pruning, apple days and wassails. Being involved in an orchard enables people to take practical action in a meaningful and tangible way in the face of climate change and biodiversity loss.

In January 2024, I was appointed to join The Orchard Project as the new Chair of the Board. Since then, I have been delighted to support Kath and the team in our shared vision to create communities that take real action towards localised food security through productive green spaces that tackle climate change and grow biodiversity. These spaces give communities hope and I am proud to be a part of The Orchard Project's impact.

In 2023-34, we planted, supported and restored over 110 orchards, which translates into over 100K portions/year of no-cost, pesticide-free fruit for people living in the most deprived and underserved communities in the UK. As part of our new focus on forest gardens and encouraging more underplanting in our orchards, we also planted over hundreds of herbaceous perennials, shrubs and flowers to support wildlife in these orchards and provide other foraging crops for communities.

Through our varied programme of nearly 200 events, training courses and orchard workshops across cities in the UK, we directly trained 2,000 people directly in orchard management, to lead their community orchard groups and supported many thousands of other people to take action in their community orchards. Our training and support continue to be top notch, with 99% of beneficiaries highly rating our training and 97% of participants reporting they had developed new skills or knowledge.

Over the year, we have had some great successes trialling new approaches to enable us to reach new audiences and improve on our orchard delivery model. For example we have been widening our accredited training programme to enable people from all educational levels to participate and running courses in new cities, this year in Bristol.

This is building a network of skilled orchardists through peer support and skills sharing and helping to strengthen the orchard-ecosystem of communities who have the skills to look after their own sites.

We also created a new role to recruit, coordinate and support freelance orchardists to deliver orchard aftercare workshops in the cities we work in.

The Orchard Project (Cause) Ltd- (A Company Limited by Guarantee)

Our aftercare programme has now been running in the charity for a year and has been incredibly successful. We use graduates from our courses as paid facilitators and run online events to reach wider audiences. Through this programme and our model of planting and community engagement, we have a 97% tree survival rate.

We pride ourselves on not only helping nature thrive, but also people – from our staff, our volunteers, our trustees and the community groups we support.

One of our Orchard Mentors (volunteers offering peer support to other orchards) describes our charity as “a great nurturing organisation for people as well as trees!”

As The Orchard Project continues to grow and evolve our work, we are committed to excellence in everything we do. We take pride in our knowledge being accessible through our network of expert orchardists and the practical solutions we provide to ensure the orchards we help to create thrive for many years to come.

We envisage a land where everyone has access to quality, free, locally produced fruit in orchards that spill over with joy and abundance.

Courtney Holm (Chair) and Kath Rosen (CEO)

Equality, Diversity and Inclusion statement

Our vision is to bring thriving orchards into the heart of every urban community. We focus on working with marginalised communities in areas of urban deprivation where we can make the most difference to people’s lives.

The Orchard Project is committed to creating resilient, biodiverse orchards teaming with wildlife as much as we are to creating a diverse organisation. We need everyone’s voices, strengths and solutions to help create an equitable, resilient and sustainable society. Our EDI (Equality, Diversity and Inclusion) programme includes:

- ☉ Delivering training programmes to help people get jobs in the environment sector. E.g. our CICO (Certificate in Community Orchard) course offers bursaries to Black people and people of colour. On our most recent courses in London, BPOC students have made up 44% of our intake.

We develop talent in our student graduates by offering train the trainer courses. Tutors go on to train on our courses and can act as paid freelancers as part of our orchard aftercare work.

- ☉ In addition, we have increased the number of Black-led projects that we’ve used as venues, working with local beneficiaries to provide orchard training and planting and looking after orchards in the sites

- ☉ Our organisation is currently underrepresented in terms of racial diversity and we are working on measures to improve this. These include promoting race equity and inclusion within all new recruitment materials, a guaranteed interview scheme for people of colour who meet essential criteria and advertising through specialist diversity jobs boards, blind recruitment to overcome our unconscious biases. Our recruitment criteria is based on experience, rather than academic

The Orchard Project (Cause) Ltd- (A Company Limited by Guarantee)

qualifications. We track diversity data through each recruitment round to identify where we can improve our processes and actively look for solutions to help our workforce become more diverse.

- ☉ Removing economic structural barriers for people accessing our work, especially around volunteering and affordability. We have sought to address this in part through the creation of paid for intern roles when we can source funding.
- ☉ Continuing to seek out ways to improve the diversity of our board, recognising that change needs to be led from the top of an organisation.

Thanks to...

Every one of our funders, members, supporters and partners helps make our projects a reality and helps us grow our impacts. Thank you to everyone involved.

Help us achieve more

Our impact is felt by people, communities, nature and green spaces in towns and cities across the country. Orchards are returning to urban areas where most people now live, and communities are gaining the traditional skills to care for them and sustain their rich heritage for generations to come. Create an orchard and you plant a legacy.

We welcome support from a wide range of individuals, organisations and businesses. You can join us as a member, over at www.theorchardproject.org.uk. We are also keen to build new partnerships.

Please get in touch to discuss the next steps.

Thank you.

“The enthusiasm, passion and knowledge that The Orchard Project staff have is infectious.”
“The support that we have received from the staff at the Orchard Project has been phenomenal.”

Financial Review

The results for The Orchard Project Cause limited are stated below:

Income generation

The income of the charity fell compared to the previous year (£621,128 as compared to £720,220 in 22/23). This was expected by the charity, as some large projects were coming to an end during this period. With this in mind, the trustees designated £170,000 in an innovation fund at 31 March 2023, when the level of reserves were above the target range. This fund was partially spent during the year, exploring ways of generating income. The trustees are optimistic that this will increase the income of the charity in future years, and improve the charity’s financial resilience

The Orchard Project (Cause) Ltd owns 100% of the share capital of The Orchard Project (Ventures) Ltd (company no. 915489) which was incorporated in England and Wales. Its principal activity is planting and looking after orchards. Following a review of its activities the trustees determined that they were all within the primary purpose of the charity, and brought all trading under The Orchard Project (Cause) Ltd. The Orchard Project (Ventures) Ltd has therefore remained dormant during 2023-24 and will remain so for the time being.

The Orchard Project (Cause) Ltd- (A Company Limited by Guarantee)

Fundraising objectives

We have continued to invest in developing our systems, fundraising, talent and delivery and have a robust charity structure and processes. There remains a huge need for our work. We continue to investigate how we can achieve a sustainable funding mix, with a particular focus on diversifying our funding portfolio and increasing the amount of unrestricted funding for the charity longer term from donations and earned income. Despite efforts to diversify our income in recent years, we remain overly reliant on grant funding. Many grants are single year and medium-sized, requiring a concerted effort year-on-year to raise the income we need to cover our costs and deliver our charitable work for people, communities and nature. This impacts on our ability to support long term initiatives. Due to the extended recession, inflation and cost of living crisis, our funding model is challenging but we continue to develop and explore new areas of funding for the charity, particularly focusing on those which generate multi-year funding and unrestricted funding.

Management & Administration

The organisation considers all its work to be charitable, but does make an allowance for some costs that relate to legal and charitable compliance.

Reserves Policy 2023/24

The social and economic repercussions of the current Cost of Living crisis will continue to be felt for some time to come, meaning that The Orchard Project is operating in a generally uncertain environment.

The principal risk that The Orchard Project faces is our ability to sustain the level of income needed to support our much-needed community and environmental work.

The Trustees have reviewed the requirement to maintain reserves in the light of the main risks to The Orchard Project (TOP) and taking into account the guidance of the Charity Commission. This policy covers both our charity and our subsidiary trading company, The Orchard Project (Ventures) Ltd. which is wholly owned by the charity.

The specific purposes for which TOP trustees consider we should hold reserves are:

1. To weather volatility in our income streams, especially as much of our income is time-limited project-based funding received in arrears;
2. To mitigate increasing financial risk related to rising inflation and the cost of living crisis
3. To meet our legal and financial obligations should we have to wind up the organisation;
4. To be able to invest in new initiatives, projects and opportunities, including using staff skills and time, to foster innovation in order to become more financially sustainable.

The Orchard Project (Cause) Ltd- (A Company Limited by Guarantee)

Free reserves

The trustees have agreed to maintain a level of free reserves (Unrestricted reserves less Designated funds) equivalent to the costs of meeting our legal and financial obligations should we have to wind up the organisation, plus 3-6 months of operating expenditure.

Based on this analysis, for the purposes 1, 2 and 3 above, in 2024/25 the organisation should hold £223k to £401K of free reserves. Our free reserves at Mar-24 are £251,312, which is within our target range.

In the event that we have to wind up the organisation, trustees would wish to act ethically and fairly and to seek for our work to leave lasting and positive effects.

Designated reserves

Taking these factors into account, the Trustees have reviewed the level of reserves currently held, along with the budgeted income and expenditure, and have concluded that the charity's funds will be sufficient to sustain its activities for a period of at least twelve months from the date of finalising these accounts.

The trustees' expectation is that reserves will remain within our target range over the next 3 years.

The trustees designated a fund of £170K in 2022-23 to invest in new initiatives, projects and opportunities, including using staff skills and time, in order to foster innovation in our work (purpose 4). In 2023/24 the trustees approved the use of £70k to this fund. The remaining £100K of this designated reserve to be spent on this purpose over the next two years.

Accordingly, the accounts have been prepared on a going concern basis.

The Board reviews the reserves policy on an annual basis to assess the needs of the charity and this is linked to the annual budget-setting process. The Chief Executive considers the reserves policy requirements as part of the quarterly financial accounts updates to the Board, and reviews risks as part of our risk register.

(Adopted at Board meeting Day Month 24)

Approved by the Trustee Board on 22 September 2024, and signed on their behalf by:



Courtney Holm (Chair)

Independent Examiner's Report to the Trustees of

The Orchard Project (Cause) Ltd

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

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

Since the Company's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 Cowham

Paul Cowham MA FCA DChA
Withington Works
Withington Baths
30 Burton Road
Manchester, M20 3EB

Date... 27/09/2024

The Orchard Project (Cause) Ltd
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2024

	Note	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
Income					
Donations and legacies	3	141,639	-	141,639	171,353
Grants	4	135,434	224,991	360,425	431,630
Fees and other income	5	117,294	-	117,294	116,460
Investments	6	1,770	-	1,770	777
Total income		396,137	224,991	621,128	720,220
Expenditure					
Raising funds	7	50,324	-	50,324	68,377
Charitable activities	8	461,210	200,831	662,041	585,533
Total expenditure		511,534	200,831	712,365	653,910
Net income/(expenditure) for the year	9	(115,397)	24,160	(91,237)	66,310
Transfer between funds		-	-	-	-
Net movement in funds for the year		(115,397)	24,160	(91,237)	66,310
Reconciliation of funds					
Total funds brought forward		476,709	72,429	549,138	482,828
Total funds carried forward		361,312	96,589	457,901	549,138

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The Orchard Project (Cause) Ltd
Company number 6902160
Balance sheet as at 31 March 2024

	Note	2024		2023	
		£	£	£	£
Fixed assets					
Investments	14		1		1
Total fixed assets			1		1
Current assets					
Debtors	15	189,472		141,444	
Cash at bank and in hand		270,228		412,643	
Total current assets		459,700		554,087	
Liabilities					
Creditors: amounts falling due in less than one year	16	(1,800)		(4,950)	
Net current assets			457,900		549,137
Total assets less current liabilities			457,901		549,138
Net assets			457,901		549,138
Funds of the charity					
Restricted income funds	17		96,589		72,429
Unrestricted income funds	18		361,312		476,709
Total charity funds			457,901		549,138

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 13 to 24 form part of these accounts.

Approved by the trustees on 22 September 2024 and signed on their behalf by:

Courtney Holm, chair

Name



Signed

The Orchard Project (Cause) Ltd
Statement of Cash Flows
for the year ending 31 March 2024

	Note	2024 £	2023 £
Cash provided by/(used in) operating activities	20	(144,185)	58,903
<i>Cash flows from investing activities:</i>			
Bank interest		1,770	777
Proceeds from sale of tangible fixed assets		-	-
Purchase of tangible fixed assets		-	-
Proceeds from sale of investments		-	-
Purchase of investments		-	-
Cash provided by/(used in) investing activities		1,770	777
<i>Cash flows from financing activities:</i>			
Repayment of borrowing		-	-
Cash inflows from new borrowing		-	-
Cash provided by/(used in) financing activities		-	-
Increase/(decrease) in cash and cash equivalents in the year		(142,415)	59,680
Cash and cash equivalents at the beginning of the year		412,643	352,963
Cash and cash equivalents at the end of the year		270,228	412,643

The Orchard Project (Cause) Ltd

Notes to the accounts for the year ended 31 March 2024

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 section 1A.

The Orchard Project (Cause) Ltd meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. The trustees have considered the potential implications of the Coronavirus (COVID-19) pandemic. Whilst the eventual financial impact of the pandemic on the society, and on the overall economy, remains uncertain, the trustees are confident that the charity will be able to operate for at least 12 months from the date of signing.

There are no key judgments which the trustees have made which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

The Orchard Project (Cause) Ltd

Notes to the accounts for the year ended 31 March 2024 (continued)

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

d Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

The Orchard Project (Cause) Ltd

Notes to the accounts for the year ended 31 March 2024 (continued)

h Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

j Fixed asset investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The Charity does not acquire put options, derivatives or other complex financial instruments.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

k Stock

Stock is included at the lower of cost or net realisable value. In general, cost is determined on a first in, first out basis. Net realisable value is the price at which stocks can be sold in the normal course of business after allowing for the costs of realisation. Provision is made where necessary for obsolete, slow moving, and defective stocks. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

l Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

m Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

The Orchard Project (Cause) Ltd

Notes to the accounts for the year ended 31 March 2024 (continued)

O Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

P Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Q Pensions

The charity pays into NEST for pensions under the auto enrolment scheme for its employees

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2024 £	Unrestricted £	Restricted £	Total 2023 £
Donations	23,075	-	23,075	64,190	-	64,190
Donation from trading subsidiary		-	-		-	-
Corporate sponsorship	118,564	-	118,564	107,163	-	107,163
Crowdfunding		-	-		-	-
Total	141,639	-	141,639	171,353	-	171,353

The Orchard Project (Cause) Ltd

Notes to the accounts for the year ended 31 March 2024 (continued)

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2024 £	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>Total 2023 £</i>
A team foundation	20,000	-	20,000	-	-	-
City Bridge Trust:						
London Community						
Response Fund	-	21,375	21,375	-	7,125	7,125
David Cock	-	10,000	10,000	-	-	-
John Ellerman						
Foundation	40,000	-	40,000	25,000	-	25,000
Esmée Fairbairn						
Foundation	-	-	-	59,210	-	59,210
Farming the Future	-	38,740	38,740	-	-	-
Finnis Scott						
Foundation	-	-	-	-	6,000	6,000
Friends of Cheetham						
Park	-	5,750	5,750	-	-	-
Garfield Weston						
Foundation	30,000	-	30,000	-	-	-
Groundwork London	-	8,101	8,101	-	18,581	18,581
HDH Wills	-	33,000	33,000	-	-	-
Anonymous	-	-	-	20,000	-	20,000
HCD Memorial Fund	20,000	-	20,000	-	-	-
Helvellyn Foundation	25,434	-	25,434	25,434	-	25,434
Kickstart	-	-	-	-	2,096	2,096
Kusuma Trust	-	-	-	-	24,895	24,895
The Linder Foundation	-	20,000	20,000	-	-	-
London Learning						
Consortium	-	-	-	-	10,143	10,143
Midlothian Council	-	5,950	5,950	-	12,100	12,100
Moondance	-	30,000	30,000	-	92,697	92,697
The National Lottery:						
Heritage Fund	-	6,253	6,253	-	31,267	31,267
Paddington						
Development Trust	-	-	-	-	5,000	5,000
Queen's Green	-	-	-	-	29,832	29,832
People's Postcode						
Lottery	-	14,300	14,300	-	-	-
Rank Foundation	-	-	-	-	20,000	20,000
RHS Flourish Fund	-	-	-	-	11,000	11,000
Swire Charitable Trust	-	-	-	20,000	-	20,000
Wates Foundation	-	-	-	7,000	-	7,000
WCVA	-	31,522	31,522	-	-	-
Other funders < £5,000	-	-	-	-	4,250	4,250
Total	135,434	224,991	360,425	156,644	274,986	431,630

The Orchard Project (Cause) Ltd

Notes to the accounts for the year ended 31 March 2024 (continued)

5 Fees and other income

	Unrestricted £	Restricted £	Total 2024 £	Unrestricted £	Restricted £	Total 2023 £
Events, training & consultancy	120,870	-	120,870	113,167	-	113,167
Cider sales	(3,576)	-	(3,576)	3,293	-	3,293
Misc income	-	-	-	-	-	-
	117,294	-	117,294	116,460	-	116,460

All income from fees and trading is unrestricted.

6 Investment income

	Unrestricted £	Restricted £	2024 £	Unrestricted £	Restricted £	2023 £
Income from bank deposits	1,770	-	1,770	777	-	777
	1,770	-	1,770	777	-	777

All of the charity's investment income arises from money held in interest bearing deposit accounts. All investment income is unrestricted.

7 Analysis of expenditure on raising funds

	Total 2024 £	Total 2023 £
Staff costs	49,725	66,507
Cider cost of sales	-	1,620
Other	599	250
	50,324	68,377

The Orchard Project (Cause) Ltd

Notes to the accounts for the year ended 31 March 2024 (continued)

8 Analysis of expenditure on charitable activities

	Total 2024 £	Total 2023 £
Activities costs (Orchard Planting & Restoration, Education, training Governance	645,393	581,012
Independent examination	1,800	1,800
Trustee recruitment	9,908	-
Other governance costs; meetings and training	4,940	2,721
	<u>662,041</u>	<u>585,533</u>
	2024 £	2023 £
Restricted expenditure	200,831	387,416
Unrestricted expenditure	461,210	198,117
	<u>662,041</u>	<u>585,533</u>

9 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2024 £	2023 £
Independent examiner's remuneration		
- accountancy	900	900
- independent examination	900	900
	<u>900</u>	<u>900</u>

10 Staff costs

Staff costs during the year were as follows:

	2024 £	2023 £
Wages and salaries	432,326	388,080
Social security costs	32,000	29,335
Employers pension contributions	21,210	18,915
	<u>485,536</u>	<u>436,330</u>

No employee has employee benefits in excess of £60,000 (2023: Nil).

The average number of staff employed during the period was 18 (2023:18).

The average full time equivalent number of staff employed during the period was 11.55 (2023: 11.6).

The average number of staff employed during the period for both the charity and its trading arm was 18 (2023:18). The average full time equivalent number of staff employed during the period for both the charity and its trading arm was 11.55 (2023: 10.6).

The key management personnel of the charity comprise the trustees, the Chief Executive Officer, the Head of Operations (job share 1.4 FTE) and Head of Fundraising (0.8FTE). The total employee benefits of the key management personnel of the charity were £177,507 (2023: £157,827).

The Orchard Project (Cause) Ltd

Notes to the accounts for the year ended 31 March 2024 (continued)

11 Trustee remuneration and expenses, and related party transactions

Neither the trustees nor any persons connected with them received any remuneration during the year (2023: Nil). No trustees received reimbursed travel and meeting expenses (2023 £nil)

Aggregate donations from related parties were £nil (2023: £nil).

During the year, there were the following transactions with its subsidiary company, The Orchard Project (Ventures) Ltd:

	2024	2023
	£	£
Management fees receivable	-	-
Cost paid by subsidiary on behalf of parent	-	-
Recovery of overhead/staff cost	-	-
Gift of surplus profits to parent charity	-	-
Amount owed to parent charity by subsidiary	79,262	92,059

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2023: nil).

12 Government grants

The government grants recognised in the accounts were as follows:

13 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

The Orchard Project (Cause) Ltd

Notes to the accounts for the year ended 31 March 2024 (continued)

14 Investments

The charity owns 100% of the share capital of The Orchard Project (Ventures) Ltd (co. no. 915489) which is incorporated in England and Wales. Its principal activity is planting orchards

	2024 £	2023 £
Shares in group undertaking (at cost)	1	1

A summary of its trading results for the year ending 31 March 2023:

	2024 £	2023 £
Turnover	-	2,875
Administrative expenses	-	(1,782)
Other Operating Income	-	-
	-	1,093

A summary of its balance sheet

	2024 £	2023 £
Net current assets	79,263	92,809
Creditors: amounts falling due within 1 year	(79,263)	(92,809)
Net assets	-	-

15 Debtors

	2024 £	2023 £
Grants receivable	107,643	37,217
Amounts owed by subsidiary	79,262	92,059
Other debtors	2,567	12,168
	189,472	141,444

16 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	-	3,150
Other creditors and accruals	1,800	1,800
Grants received in advance	-	-
	1,800	4,950

The Orchard Project (Cause) Ltd

Notes to the accounts for the year ended 31 March 2024 (continued)

17 Analysis of movements in restricted funds

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2024 £
Farming the Future	-	38,740	(29,055)	-	9,685
City Bridge Trust: London					
Community Response Fund	7,125	21,375	(28,500)	-	-
David Cock Foundation	-	10,000	(10,000)	-	-
Finnis Scott Foundation	3,000	-	(3,000)	-	-
Friends of Cheetham Park	-	5,750	(5,750)	-	-
HDH Wills	-	33,000	(4,400)	-	28,600
Midlothian Council	-	5,950	(5,950)	-	-
Moondance Foundation	38,624	30,000	(56,124)	-	12,500
Greater London Authority: Greener City Fund	-	-	-	-	-
Groundwork London	-	8,101	(8,101)	-	-
Kusuma Trust	23,680	-	(23,680)	-	-
The Linder Foundation	-	20,000	-	-	20,000
The National Lottery Heritage Fund	-	6,253	(6,253)	-	-
People's Postcode Lottery	-	14,300	(14,300)	-	-
WCVA	-	31,522	(5,718)	-	25,804
	72,429	224,991	(200,831)	-	96,589

The Orchard Project (Cause) Ltd

Notes to the accounts for the year ended 31 March 2024 (continued)

17 Analysis of movements in restricted funds (continued)

Previous reporting period	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
The National Lottery: Awards for All	3,930	-	(3,930)	-	-
Farming the Future	44,737	-	(44,737)	-	-
Chapman Charitable Trust	-	1,000	(1,000)	-	-
City Bridge Trust: London	-	7,125	-	-	7,125
Finnis Scott Foundation	-	6,000	(3,000)	-	3,000
MacRobert Trust	10,000	-	(10,000)	-	-
Moondance Foundation	56,370	92,697	(110,443)	-	38,624
Greater London Authority: Greener	172	-	(172)	-	-
Groundwork London	7,159	18,581	(25,740)	-	-
DWP Kickstart	-	2,096	(2,096)	-	-
Kusuma Trust	2,050	24,895	(3,265)	-	23,680
London Learning Consortium	-	10,143	(10,143)	-	-
Manchester City Council	6,000	-	(6,000)	-	-
Mushroom Trust	500	-	(500)	-	-
The National Lottery Heritage Fund	39,400	31,267	(70,667)	-	-
Paddington Development Trust	-	5,000	(5,000)	-	-
Postcode Local Trust	2,292	-	(2,292)	-	-
MHCLG: Pocket Parks Plus	-	-	-	-	-
Queen's Green Canopy	-	29,832	(29,832)	-	-
Schroder Charity Trust	2,099	-	(2,099)	-	-
Rank Foundation (Time to Shine)	-	20,000	(20,000)	-	-
RHS Flourish Fund	-	11,000	(11,000)	-	-
Stockport Metropolitan Borough	750	-	(750)	-	-
Swansea City Council	3,250	-	(3,250)	-	-
We Love Manchester	-	3,250	(3,250)	-	-
	184,859	274,986	(387,416)	-	72,429

The balances on restricted funds are all unexpended grants for the charity's projects.

18 Analysis of movement in unrestricted funds

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	As at 31 March 2024 £
General fund	288,648	386,137	(423,473)	-	251,312
Innovation fund	170,000	-	(70,000)	-	100,000
Unrestricted grant funding to be spent in the following year	18,061	10,000	(18,061)	-	10,000
	476,709	386,137	(493,473)	-	361,312

The Orchard Project (Cause) Ltd

Notes to the accounts for the year ended 31 March 2024 (continued)

18 Analysis of movement in unrestricted funds (continued)

Previous reporting period	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	As at 31 March 2023 £
General fund	257,969	445,234	(226,494)	(188,061)	288,648
Innovation fund	40,000	-	(40,000)	170,000	170,000
Unrestricted grant funding grant received in 2022/23 to be spent in the following year	-	-	-	18,061	18,061
	297,969	445,234	(266,494)	-	476,709

Name of	Description, nature and purposes of the fund
General fund	The free reserves of the charity
Innovation fund	Monies set aside to develop new initiatives, projects and opportunities, including using staff skills and time, in order to foster innovation in our work.
Unrestricted grant funding to be spent in the following year:	these are unrestricted grants received by 31 Mar 24, which will be spent on project work in the following year

19 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	-	-	-	-
Net current assets/(liabilities)	173,250	188,061	96,589	457,900
Total	173,251	188,061	96,589	457,901

20 Reconciliation of net movement in funds to net cash flow from operating activities

	2024 £	2023 £
Net income/(expenditure) for the year	(91,237)	66,310
Adjustments for:		
Dividends, interest and rents from investments	(1,770)	(777)
Decrease/(increase) in debtors	(48,028)	(3,519)
Increase/(decrease) in creditors	(3,150)	(3,111)
Net cash provided by/(used in)	(144,185)	58,903

THE ORCHARD PROJECT (CAUSE) LTD

England & Wales - Charity number 1139952

Accounts

The Orchard Project (Cause) Ltd- (A Company Limited by Guarantee)



The Orchard Project (Cause) Ltd

(A Registered Charity & Company Limited by Guarantee)

Report and Financial Statements

1st April 2022 – 31st March 2023

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Company Registration No: 06902160

Charity Registration No: 1139952

The Orchard Project (Cause) Ltd- (A Company Limited by Guarantee)

Trustee Report For the Year Ended 31 March 2023

The board of Trustees presents the statutory report with the accounts of The Orchard Project year ended 31st March 2023.

The report has been prepared in accordance with the Charities Act 2011.

The accounts have been prepared in accordance with current accounting policies and comply with the charitable company's memorandum and articles of association, applicable laws and the requirements of the Statement of Recommended Practice on 'Accounting and Reporting by Charities' issued in July 2014 by the Charity Commission.

Trustees / Directors of the Charity and Company

1. Catherine Andrews: appointed on 12th July 2015
2. Antonia Bunnin: appointed on 27th June 2018
3. Julia Hicks: appointed on 27th June 2018
4. Lisa Stonestreet: appointed on 18th May 2020
5. Rozanne Davis, appointed on 21st January 2013. Resigned 24th April 2023
6. Philippa Ward: appointed on 5th June 2020. Resigned 24th April 2023
7. Chris Wehbe: appointed on 4th August 2020. Resigned 24th April 2023
8. Andrew Lamb: appointed 19th April 2023
9. Tim Andrews: appointed 20th April 2023
10. Kathryn Packer: appointed 23rd April 2023

During this year, the charity introduced terms of office for trustees of three years per term, renewable for a maximum of three terms or nine years. Several trustees completed their terms and stood down. We carried out a recruitment process as part of our succession planning, and were pleased to appoint three new trustees.

Bankers

Triodos Bank
Brunel House
11 The Promenade
Bristol BS8 3NN

Registered Charity Number: 1139952

Company Registration Number: 06902160

Registered and operational address:

Fourth Floor The Archives, Unit 10 High Cross Centre, 1 Fountayne Road, London, N15 4BE.

Independent examiner

Paul Cowham FCA DChA
Green Fish Resource Centre, 46-50 Oldham Street, Manchester M4 1LE

Trustee Report (continued)

Structure, Governance & Management

Governing Document

The Orchard Project is a company limited by guarantee (company number 06902160) and a registered charity (charity number 1139952). It is governed by a Memorandum and Articles of Association dated 6th May 2009. The charity has a trading subsidiary called The Orchard Project Ventures and the activities in this report cover all activities undertaken by the charity and its subsidiary.

Appointment of Trustees

New trustees are appointed by the board, following a recruitment process and attendance at two trustee meetings. Potential new trustees are identified by external advertisement, after a gap analysis of existing trustee skills. We recognise that a diversity of voices in positions of power strengthens an organisation and helps to generate a greater variety of ideas and creative problem-solving approaches. We value people from all backgrounds whose life and/or work experiences provide the expertise to support our organisation to grow and develop more community orchards. We are committed to increasing the diversity of our board, so that it more closely reflects the communities we work with, and our recruitment processes seek to address this.

Management

The Board of Trustees governs the charity, meeting bi-monthly. The Trustees appoint the Chief Executive who oversees the day-to-day operation of The Orchard Project.

Kath Rosen is the CEO working 0.8FTE.

Risk Management

Trustees and the senior management team review the main risks to which the charity is exposed. Systems and procedures have been put in place to manage these risks. Risks and mitigation measures include:

- Reliance on too few sources of income, and on grant funding; mitigated by ongoing work to diversify our funding to include new funding sources including individual giving donations, earned income and unrestricted revenue sources
- Operational risks from geographically diverse staff team; mitigated by strong staff support and communication structures
- Project risks of our individual orchards failing to succeed; mitigated by implementing our model of community training and support
- Health and safety risks to the public linked to our activities; mitigated by developing risk assessments, appropriate training for staff and taking out appropriate insurance
- Internal control risks linked to financial transactions, mitigated by a Financial Control Policy and seeking the help of professional accountants

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Public Benefit

The Trustees confirm that they have complied with the duty in Section Four of the Charities Act 2006 to have due regard to public benefit guidance published by the Charity Commission in determining the activities undertaken by the Charity. The following sections demonstrate our provision of public benefit.

Objectives and Priorities

The charity's objects are:

1. To encourage for the benefit of the public the conservation, protection and expansion of orchards and the preservation of their genetic biodiversity, landscape and heritage value
2. To advance the education of the public in healthy eating
3. To advance the education of the public in horticulture and in particular but not exclusively orchard management skills

Statement from the CEO and Chair

"Among material resources, the greatest unquestionably is land. Study how a society uses its land, and you can come to a pretty reliable conclusion as to what its future will be" - Schumacher, from Small Is Beautiful.

Orchards are great enablers for making connections – with neighbours, community, place, nature and food. They fit into the smallest of places and across a wide range of settings: from just five fruit trees planted closely together on a small urban plot, to hundreds of trees across a large area of land.

They are a solid and manageable project for community groups and can be a starting point for wider community food growing. Orchards easily facilitate a variety of community gatherings and celebrations, such as tree planting, a blossom watch, harvests, pruning, apple days and wassails. Being involved in an orchard enables people to take practical action in a meaningful and tangible way in the face of climate change and biodiversity loss.

Living at this time of climate crisis - and experiencing the harmful human impact on our planet - is starting to feel more desperate each year. We are walking, blinkers on, into ecological disaster when we should be on an active footing, taking every step we can to reduce the harm.

As climate change increases the frequency of extreme weather events, we are already starting to see food shortages.

We have lost 80% of traditional orchards since the 1900s and 35-45% of our remaining orchards are in habitat decline. Disappearing with these orchards are thousands of bountiful varieties of fruit: a living genetic fruit bank. As a result, the UK is highly reliant on imports of fruit, sourcing 84% from abroad each year.

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A fruit growing revolution across the UK is urgently needed. By planting and restoring orchards in cities, communities increase their resilience, and urban orchards become a catalyst for positive change.

We may not be able to produce all the fruit needed through community fruit growing, even if everyone had an orchard in walking distance of their home, which is The Orchard Project's vision.

However, we know that urban orchards often act as the spark that enables people to get out of climate paralysis (the feeling that one cannot do anything meaningful to positively affect climate change).

In 2022-23, we planted, supported and restored over 100 orchards, which translates into over 74,000 portions of no-cost, pesticide-free fruit for people living in the most deprived and underserved communities in the UK. At a very minimum, for all of these orchards, 100,000 local people benefit more widely from having an improved urban green space in their neighbourhood. The orchards we support are typically in parks, schools or around social housing.

Our model of working with groups continues to focus on a co-design process that involves the whole community. This ensures there is community buy-in and ownership from the start, and that orchards include tree species and fruit varieties that reflect the needs of their local communities.

This year we continued to work with communities to design and plant orchards that bring in elements of forest gardens. It extends the variety of food that can be grown, and provides huge benefits in terms of soil, biodiversity and protection for the trees against climate shocks.

A golden thread of The Orchard Project, right from the charity's inception 14 years ago, is to ensure that orchards continue to be well-looked-after once they have been planted. We work on this in a variety of ways. Central to our model is providing high quality and engaging training, but we also help groups to look after their trees through ongoing support.

This year, we started a project using orchard blitzes – a concentrated day of care and support that brings extra 'people power' into the orchards. These proved so successful that we created a new post to focus on orchard aftercare and supporting more communities across the UK.

We also help groups look after their trees by training orchard mentors to give advice; running orchard summits to share and inspire about all aspects of orcharding; and through direct advice from our highly skilled staff. This is underpinned by high quality guides, advice and communications. Through all these measures, the tree survival rate in the orchards we work with is over 90%.

During this year, we trained 1,500 people directly in orcharding skills, with many of these taking part in one of our accredited training courses. And we're pleased to see that 99.7% of our beneficiaries rated the quality of our activities as good or excellent.

This year we started delivering work in a new area of Scotland, bringing our accredited training to communities in North Lanarkshire, specifically to those who are unemployed or on a low income.

Work also continued to plant three new food forests, providing guidance on the ground, and developing recommendations for similar initiatives in the future.

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We also extended our work with the Ministry of Justice, delivering orchard sessions across various UK prisons. Over the past 18 months we've trained over 150 prison staff and prisoners in orchard skills from 30 different sites. Orchards offer multiple benefits for people in prison, enhancing wellbeing by providing psychological relaxation and alleviating stress, stimulating social cohesion and supporting physical activity.

New funding also enabled us to provide free places on our latest Certificate in Community Orchard (CICO) course to students from backgrounds currently underserved in the horticultural sector. We have had a huge success rate with these courses, with a third of participants progressing into work or further training.

As a small charity, working with limited resources, we have been looking into how we can spread our work further to have the most impact. We are investigating new models of delivery, focusing on our acclaimed accredited training to create networks of orchardists who can initiate this and have the skills to run their own projects. We are also deepening our communications work to reach and inspire new groups to plant their own orchards.

There is still a long way to go to create a social tipping point which will enable us to avoid ecological tipping points. Orchards have their part to play in this, and the work of thousands of community orchardists and volunteers across the UK continues to inspire others.

We envisage a land where everyone has access to quality, free, locally produced fruit in orchards that spill over with joy and abundance.

Kath Rosen CEO and Catherine Andrews Chair

Thanks to...

Every one of our funders, members, supporters and partners helps make our projects a reality and helps us grow our impacts. Thank you to everyone involved.

Help us achieve more

Our impact is felt by people, communities, nature and green spaces in towns and cities across the country. Orchards are returning to urban areas where most people now live, and communities are gaining the traditional skills to care for them and sustain their rich heritage for generations to come. Create an orchard and you plant a legacy.

We welcome support from a wide range of individuals, organisations and businesses. You can join us as a member, over at www.theorchardproject.org.uk. We are also keen to build new partnerships.

Please get in touch to discuss the next steps.

Thank you.

*"The enthusiasm, passion and knowledge that The Orchard Project staff have is infectious."
"The support that we have received from the staff at the Orchard Project has been phenomenal."*

The Orchard Project (Cause) Ltd- (A Company Limited by Guarantee)

Financial Review

The results for The Orchard Project Cause limited are stated below:

Income generation

The total of income for the year was £720,220 compared to £675,550 last year.

The Orchard Project (Cause) Ltd owns 100% of the share capital of The Orchard Project (Ventures) Ltd (company no. 915489) which was incorporated in England and Wales. Its principal activity is planting and looking after orchards.

A summary of its trading results for the year ended 31 March 2023 are; turnover £2,875, compared to -£120 last year. Profit for the year ended 31 March 2023 is £1,093 compared to a deficit of £1,095 for the period ended 31 March 2022.

Fundraising objectives

Despite a challenging fundraising external environment, the charity has had a successful year, managing to grow its income. With multi-year funding from the Esmee Fairbairn Foundation along with grants from other trusts and corporate donations, we remain in a strong financial position. We have invested in developing our systems, fundraising, talent and delivery and have a robust charity structure and processes. There remains a huge need for our work. We continue to investigate how we can achieve a sustainable funding mix, with a particular focus on diversifying our funding portfolio and increasing the amount of unrestricted funding for the charity longer term from donations and earned income. Despite efforts to diversify our income in recent years, we remain overly reliant on grant funding. Many grants are single year and medium-sized, requiring a concerted effort year-on-year to raise the income we need to cover our costs and deliver our charitable work for people, communities and nature. This impacts on our ability to support long term initiatives. Due to the extended recession, inflation and cost of living crisis, our funding model is still precarious but we continue to develop and explore new areas of funding for the charity, particularly focusing on those which generate multi-year funding and unrestricted funding.

Management & Administration

The organisation considers all its work to be charitable, but does make an allowance for some costs that relate to legal and charitable compliance.

Reserves Policy 2022/23

The social and economic repercussions of the recent Covid-19 pandemic and current Cost of Living crisis will continue to be felt for some time to come, meaning that The Orchard Project is operating in a generally uncertain environment.

The principal risk that The Orchard Project faces is our ability to sustain the level of income needed to support our much-needed community and environmental work.

The Orchard Project (Cause) Ltd- (A Company Limited by Guarantee)

The Trustees have reviewed the requirement to maintain reserves in the light of the main risks to The Orchard Project (TOP) and taking into account the guidance of the Charity Commission. This policy covers both our charity and our subsidiary trading company, The Orchard Project (Ventures) Ltd. which is wholly owned by the charity.

The specific purposes for which TOP trustees consider we should hold reserves are:

1. To weather volatility in our income streams, especially as much of our income is time-limited project-based funding received in arrears;
2. To mitigate increasing financial risk related to rising inflation and the cost of living crisis
3. To meet our legal and financial obligations should we have to wind up the organisation;
4. To be able to invest in new initiatives, projects and opportunities, including using staff skills and time, to foster innovation in order to become more financially sustainable.

Free reserves

The trustees have agreed to maintain a level of free reserves (Unrestricted reserves less Designated funds) equivalent to the costs of meeting our legal and financial obligations should we have to wind up the organisation, plus 3-6 months of operating expenditure.

Based on this analysis, for the purposes 1, 2 and 3 above, in 2023/24 the organisation should hold £208k to £372K of free reserves. Our free reserves at Mar-23 are £288K, within our target range.

In the event that we have to wind up the organisation, trustees would wish to act ethically and fairly and to seek for our work to leave lasting and positive effects.

Designated reserves

Taking these factors into account, the Trustees have reviewed the level of reserves currently held, along with the budgeted income and expenditure, and have concluded that the charity's funds will be sufficient to sustain its activities for a period of at least twelve months from the date of finalising these accounts.

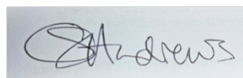
The trustees' expectation is that reserves will remain within our target range over the next 3 years.

The trustees have designated a fund of £170K to invest in new initiatives, projects and opportunities, including using staff skills and time, in order to foster innovation in our work (purpose 4). For 2023/24 the trustees have allocated £70k to this fund. With £100k additional reserves to be spent on this purpose over the next subsequent two years.

Accordingly, the accounts have been prepared on a going concern basis.

The Board reviews the reserves policy on an annual basis to assess the needs of the charity and this is linked to the annual budget-setting process. The Chief Executive considers the reserves policy requirements as part of the quarterly financial accounts updates to the Board, and reviews risks as part of our risk register.

Approved by the Trustee Board on 22 November 2023, and signed on their behalf by:



Catherine Andrews

Independent Examiner's Report to the Trustees of

The Orchard Project (Cause) Ltd

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

Since the Company's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 Cowham MA FCA DChA
Green Fish Resource Centre
46 – 50 Oldham Street
Manchester
M4 1LE

Date.....

23 November 2023

The Orchard Project (Cause) Ltd
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2023

	Note	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Income					
Donations and legacies	3	171,353	-	171,353	82,183
Grants	4	156,644	274,986	431,630	483,682
Fees and other income	5	116,460	-	116,460	109,550
Investments	6	777	-	777	135
Total income		445,234	274,986	720,220	675,550
Expenditure					
Raising funds	7	68,377	-	68,377	70,053
Charitable activities	8	198,117	387,416	585,533	538,534
Total expenditure		266,494	387,416	653,910	608,587
Net income/(expenditure) for the year	9	178,740	(112,430)	66,310	66,963
Transfer between funds		-	-	-	-
Net movement in funds for the year		178,740	(112,430)	66,310	66,963
Reconciliation of funds					
Total funds brought forward		297,969	184,859	482,828	415,865
Total funds carried forward		476,709	72,429	549,138	482,828

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The Orchard Project (Cause) Ltd
Company number 6902160
Balance sheet as at 31 March 2023

	Note	2023		2022	
		£	£	£	£
Fixed assets					
Investments	14		1		1
Total fixed assets			1		1
Current assets					
Debtors	15	141,444		137,925	
Cash at bank and in hand		412,643		352,963	
Total current assets		554,087		490,888	
Liabilities					
Creditors: amounts falling due in less than one year	16	(4,950)		(8,061)	
Net current assets			549,137		482,827
Total assets less current liabilities			549,138		482,828
Net assets			549,138		482,828
Funds of the charity					
Restricted income funds	17		72,429		184,859
Unrestricted income funds	18		476,709		297,969
Total charity funds			549,138		482,828

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

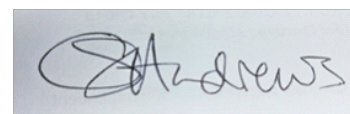
These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 13 to 24 form part of these accounts.

Approved by the trustees on and signed on their behalf by:

Catherine Andrews
Name

Signed



The Orchard Project (Cause) Ltd
Statement of Cash Flows
for the year ending 31 March 2023

	Note	2023 £	2022 £
Cash provided by/(used in) operating activities	20	58,903	65,015
<i>Cash flows from investing activities:</i>			
Bank interest		777	135
Proceeds from sale of tangible fixed assets		-	-
Purchase of tangible fixed assets		-	-
Proceeds from sale of investments		-	-
Purchase of investments		-	-
Cash provided by/(used in) investing activities		777	135
<i>Cash flows from financing activities:</i>			
Repayment of borrowing		-	-
Cash inflows from new borrowing		-	-
Cash provided by/(used in) financing activities		-	-
Increase/(decrease) in cash and cash equivalents in the year		59,680	65,150
Cash and cash equivalents at the beginning of the year		352,963	338,999
Cash and cash equivalents at the end of the year		412,643	404,149

The Orchard Project (Cause) Ltd

Notes to the accounts for the year ended 31 March 2023

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 section 1A.

The Orchard Project (Cause) Ltd meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. The trustees have considered the potential implications of the Coronavirus (COVID-19) pandemic. Whilst the eventual financial impact of the pandemic on the society, and on the overall economy, remains uncertain, the trustees are confident that the charity will be able to operate for at least 12 months from the date of signing.

There are no key judgments which the trustees have made which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

The Orchard Project (Cause) Ltd

Notes to the accounts for the year ended 31 March 2023 (continued)

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

d Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

The Orchard Project (Cause) Ltd

Notes to the accounts for the year ended 31 March 2023 (continued)

h Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

j Fixed asset investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The Charity does not acquire put options, derivatives or other complex financial instruments.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

k Stock

Stock is included at the lower of cost or net realisable value. In general, cost is determined on a first in, first out basis. Net realisable value is the price at which stocks can be sold in the normal course of business after allowing for the costs of realisation. Provision is made where necessary for obsolete, slow moving, and defective stocks. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

l Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

m Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

The Orchard Project (Cause) Ltd

Notes to the accounts for the year ended 31 March 2023 (continued)

O Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

P Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Q Pensions

The charity pays into NEST for pensions under the auto enrolment scheme for its employees

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2023 £	Unrestricted £	Restricted £	Total 2022 £
Donations	64,190	-	64,190	63,383	-	63,383
Donation from trading subsidiary		-	-	-	-	-
Corporate sponsorship	107,163	-	107,163	18,800	-	18,800
Crowdfunding		-	-	-	-	-
Total	171,353	-	171,353	82,183	-	82,183

The Orchard Project (Cause) Ltd

Notes to the accounts for the year ended 31 March 2023 (continued)

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2023 £	Unrestricted £	Restricted £	Total 2022 £
City Bridge Trust:						
London Community Response Fund	-	7,125	7,125	-	-	-
David Cock Foundation	-	-	-	20,000	-	20,000
John Ellerman Foundation	25,000	-	25,000	-	-	-
Esmée Fairbairn Foundation	59,210	-	59,210	61,000	-	61,000
Farming the Future	-	-	-	-	59,650	59,650
Finnis Scott Foundation	-	6,000	6,000	-	-	-
Greater London Authority: Greener City Fund	-	-	-	-	16,634	16,634
Groundwork London Anonymous	20,000	-	20,000	-	11,921	11,921
Helvellyn Foundation	25,434	-	25,434	-	-	-
HMRC: Job Retention Scheme	-	-	-	10,514	-	10,514
Kickstart	-	2,096	2,096	-	12,767	12,767
Kusuma Trust	-	24,895	24,895	-	-	-
London Learning Consortium	-	10,143	10,143	-	8,714	8,714
MacRobert Trust	-	-	-	-	10,000	10,000
Manchester City Council	-	-	-	-	20,000	20,000
Midlothian Council	-	12,100	12,100	-	6,150	6,150
Moondance Foundation	-	92,697	92,697	-	88,456	88,456
The National Lottery: Heritage Fund	-	31,267	31,267	-	46,900	46,900
Paddington Development Trust	-	5,000	5,000	-	10,000	10,000
Queen's Green	-	29,832	29,832	-	-	-
Postcode Local Trust	-	-	-	-	20,000	20,000
Rank Foundation	-	20,000	20,000	-	34,363	34,363
RHS Flourish Fund	-	11,000	11,000	-	-	-
Stockport MBC	-	-	-	-	10,000	10,000
Swire Charitable Trust	20,000	-	20,000	20,000	-	20,000
The National Lottery: Awards for All	-	-	-	-	-	-
Waltham Forest Council	-	-	-	-	-	-
Wates Foundation	7,000	-	7,000	-	-	-
Other funders < £5,000	-	4,250	4,250	4,050	12,563	16,613
Total	156,644	274,986	431,630	115,564	368,118	483,682

The Orchard Project (Cause) Ltd

Notes to the accounts for the year ended 31 March 2023 (continued)

5 Fees and other income

	Unrestricted £	Restricted £	Total 2023 £	Unrestricted £	Restricted £	Total 2022 £
Events, training & consultancy	113,167	-	113,167	86,167	-	86,167
Cider sales	3,293	-	3,293	23,251	-	23,251
Misc income	-	-	-	132	-	132
	116,460	-	116,460	109,550	-	109,550

All income from fees and trading is unrestricted.

6 Investment income

	Unrestricted £	Restricted £	2023 £	Unrestricted £	Restricted £	2022 £
Income from bank deposits	777	-	777	135	-	135
	777	-	777	135	-	135

All of the charity's investment income arises from money held in interest bearing deposit accounts. All investment income is unrestricted.

7 Analysis of expenditure on raising funds

	Total 2023 £	Total 2022 £
Staff costs	66,507	52,832
Cider cost of sales	1,620	15,205
Other	250	2,016
	68,377	70,053

The Orchard Project (Cause) Ltd

Notes to the accounts for the year ended 31 March 2023 (continued)

8 Analysis of expenditure on charitable activities

	Total 2023 £	Total 2022 £
Activities costs (Orchard Planting & Restoration, Education, training)	581,012	532,044
Support costs		
Governance	1,800	1,500
Staff costs		4,569
Other costs	2,721	421
	585,533	538,534
	2023 £	2022 £
Restricted expenditure	387,416	287,820
Unrestricted expenditure	198,117	250,714
	585,533	538,534
	585,533	538,534

9 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2023 £	2022 £
Independent examiner's remuneration		
- accountancy	900	1,100
- independent examination	900	1,100
	1,800	2,200
	1,800	2,200

10 Staff costs

Staff costs during the year were as follows:	2023 £	2022 £
Wages and salaries	388,080	399,145
Social security costs	29,335	29,247
Employers pension contributions	18,915	19,947
	436,330	448,339
	436,330	448,339

No employee has employee benefits in excess of £60,000 (2022: Nil).

The average number of staff employed during the period was 18 (2022:18).

The average full time equivalent number of staff employed during the period was 11.6 (2022: 11.5).

The average number of staff employed during the period for both the charity and its trading arm was 18 (2021:16.5). The average full time equivalent number of staff employed during the period for both the charity and its trading arm was 11.5 (2021: 10.5).

The key management personnel of the charity comprise the trustees, the Chief Executive Officer, the Head of Operations (job share 1.4 FTE) and Head of Fundraising (0.8FTE). The total employee benefits of the key management personnel of the charity were £157,827 (2022: £170,522).

The Orchard Project (Cause) Ltd

Notes to the accounts for the year ended 31 March 2023 (continued)

11 Trustee remuneration and expenses, and related party transactions

Neither the trustees nor any persons connected with them received any remuneration during the year (2022: Nil). No trustees received reimbursed travel and meeting expenses (2022 £nil)

Aggregate donations from related parties were £nil (2022: £nil).

During the year, there were the following transactions with its subsidiary company, The Orchard Project (Ventures) Ltd:

	2023	2022
	£	£
Management fees receivable	-	-
Cost paid by subsidiary on behalf of parent	-	5,115
Recovery of overhead/staff cost	-	-
Gift of surplus profits to parent charity	-	-
Amount owed to parent charity by subsidiary	92,059	66,608

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2022: nil).

12 Government grants

The government grants recognised in the accounts were as follows:

	2023	2022
	£	£
Greater London Authority: Greener City Fund	-	16,634
HMRC Job Retention Scheme	-	10,514
Manchester City Council	-	20,000
Stockport Metropolitan Borough Council	-	10,000
	-	57,148

There were no unfulfilled conditions and contingencies attaching to the grants.

13 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

The Orchard Project (Cause) Ltd

Notes to the accounts for the year ended 31 March 2023 (continued)

14 Investments

The charity owns 100% of the share capital of The Orchard Project (Ventures) Ltd (co. no. 915489) which is incorporated in England and Wales. Its principal activity is planting orchards

	2023 £	2022 £
Shares in group undertaking (at cost)	1	1

A summary of its trading results for the year ending 31 March 2023:

	2023 £	2022 £
Turnover	2,875	(120)
Administrative expenses	(1,782)	(974)
Other Operating Income	-	-
	<u>1,093</u>	<u>(1,094)</u>

A summary of its balance sheet

	2023 £	2022 £
Net current assets	92,809	66,314
Creditors: amounts falling due within 1 year	(92,809)	(67,408)
Net assets	-	(1,094)

15 Debtors

	2023 £	2022 £
Grants receivable	37,217	18,804
Amounts owed by subsidiary	92,059	66,608
Other debtors	12,168	52,513
	<u>141,444</u>	<u>137,925</u>

16 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	3,150	2,973
Other creditors and accruals	1,800	5,088
Grants received in advance	-	-
	<u>4,950</u>	<u>8,061</u>

The Orchard Project (Cause) Ltd

Notes to the accounts for the year ended 31 March 2023 (continued)

17 Analysis of movements in restricted funds

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
The National Lottery: Awards for All	3,930		(3,930)	-	-
Farming the Future	44,737		(44,737)	-	-
Chapman Charitable Trust	-	1,000	(1,000)	-	-
City Bridge Trust: London					
Community Response Fund	-	7,125	-	-	7,125
Finnis Scott Foundation	-	6,000	(3,000)	-	3,000
MacRobert Trust	10,000		(10,000)	-	-
Midlothian Council	6,150	12,100	(18,250)	-	-
Moondance Foundation	56,370	92,697	(110,443)	-	38,624
Greater London Authority: Greener City Fund	172	-	(172)	-	-
Groundwork London	7,159	18,581	(25,740)	-	-
DWP Kickstart	-	2,096	(2,096)	-	-
Kusuma Trust	2,050	24,895	(3,265)	-	23,680
London Learning Consortium	-	10,143	(10,143)	-	-
Manchester City Council	6,000		(6,000)	-	-
Mushroom Trust	500		(500)	-	-
The National Lottery Heritage Fund	39,400	31,267	(70,667)	-	-
Paddington Development Trust	-	5,000	(5,000)	-	-
Postcode Local Trust	2,292	-	(2,292)	-	-
Queen's Green Canopy	-	29,832	(29,832)	-	-
Schroder Charity Trust	2,099	-	(2,099)	-	-
Rank Foundation (Time to Shine)	-	20,000	(20,000)	-	-
RHS Flourish Fund	-	11,000	(11,000)	-	-
Stockport Metropolitan Borough Council	750	-	(750)	-	-
Swansea City Council	3,250	-	(3,250)	-	-
We Love Manchester	-	3,250	(3,250)	-	-
	184,859	274,986	(387,416)	-	72,429

The Orchard Project (Cause) Ltd

Notes to the accounts for the year ended 31 March 2023 (continued)

17 Analysis of movements in restricted funds (continued)

Previous reporting period	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
The National Lottery: Awards for All	5,000	-	(1,070)	-	3,930
Farming the Future	-	59,650	(14,913)	-	44,737
Rank Foundation (cider project)	15,889	-	(15,889)	-	-
Garfield Weston Foundation	25,000	-	(25,000)	-	-
MacRobert Trust	-	10,000	-	-	10,000
Midlothian Council	-	6,150	-	-	6,150
Greater London Authority: Greener City Fund	-	16,634	(16,462)	-	172
Groundwork London	692	11,921	(5,454)	-	7,159
DWP Kickstart	-	12,767	(12,767)	-	-
Kusuma Trust	14,050	-	(12,000)	-	2,050
London Learning Consortium	-	8,714	(8,714)	-	-
Manchester City Council	-	20,000	(14,000)	-	6,000
Mushroom Trust	-	2,500	(2,000)	-	500
The National Lottery Heritage Fund	-	46,900	(7,500)	-	39,400
Paddington Development Trust	3,673	10,000	(13,673)	-	-
Postcode Local Trust	-	20,000	(17,708)	-	2,292
MHCLG: Pocket Parks Plus	4,587	-	(4,587)	-	-
Schroder Charity Trust	-	4,000	(1,901)	-	2,099
Rank Foundation (Time to Shine)	-	34,363	(34,363)	-	-
Stockport Metropolitan Borough Council	-	10,000	(9,250)	-	750
Swansea City Council	-	3,250	-	-	3,250
Biophilic Wales	-	2,813	(2,813)	-	-
	104,561	368,118	(287,820)	-	184,859

The balances on restricted funds are all unexpended grants for the charity's projects.

18 Analysis of movement in unrestricted funds

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	As at 31 March 2023 £
General fund	257,969	445,234	(226,494)	(188,061)	288,648
Innovation fund	40,000	-	(40,000)	170,000	170,000
Unrestricted funding received in 2022/23 to be spent in the following year	-	-	-	18,061	18,061
	297,969	445,234	(266,494)	-	476,709

The Orchard Project (Cause) Ltd

Notes to the accounts for the year ended 31 March 2023 (continued)

18 Analysis of movement in unrestricted funds (continued)

Previous reporting period	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	As at 31 March 2022 £
General fund	271,304	307,432	(280,767)	(40,000)	257,969
Innovation fund	40,000	-	(40,000)	40,000	40,000
	311,304	307,432	(320,767)	-	297,969

Name of Description, nature and purposes of the fund

General fund	The free reserves of the charity
Innovation fund	Monies set aside to develop new initiatives, projects and opportunities, including using staff skills and time, in order to foster innovation in our work.
Unrestricted funding received in 2022/23 to be spent in the following year: these are unrestricted grants received by 31 Mar 23, which will be spent on project work in the following year	

19 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	-	-	-	-
Net current assets/(liabilities)	436,708	40,000	72,429	549,137
Total	436,709	40,000	72,429	549,138

20 Reconciliation of net movement in funds to net cash flow from operating activities

	2023 £	2022 £
Net income/(expenditure) for the year	66,310	66,963
Adjustments for:		
Depreciation charge	-	-
Loss/(profit) on sale of fixed assets	-	-
(Gains)/losses on investments	-	-
Dividends, interest and rents from investments	(777)	(29)
Decrease/(increase) in stock	-	-
Decrease/(increase) in debtors	(3,519)	(21,158)
Increase/(decrease) in creditors	(3,111)	19,239
Net cash provided by/(used in)	58,903	65,015

THE ORCHARD PROJECT (CAUSE) LTD

England & Wales - Charity number 1139952

Accounts

THE ORCHARD PROJECT



The Orchard Project (Cause) Ltd

(A Registered Charity & Company Limited by Guarantee)

Report and Financial Statements

1st April 2021 – 31st March 2022

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Company Registration No: 06902160

Charity Registration No: 1139952

The Orchard Project (Cause) Ltd- (A Company Limited by Guarantee)

Trustee Report For the Year Ended 31 March 2022

The board of Trustees presents the statutory report with the accounts of The Orchard Project year ended 31st March 2022.

The report has been prepared in accordance with the Charities Act 2011.

The accounts have been prepared in accordance with current accounting policies and comply with the charitable company's memorandum and articles of association, applicable laws and the requirements of the Statement of Recommended Practice on 'Accounting and Reporting by Charities' issued in July 2014 by the Charity Commission.

Trustees / Directors of the Charity and Company

1. Rozanne Davis, appointed Company Director and Trustee on 21st January 2013.
2. Catherine Andrews, appointed Company Director and Trustee on 12th July 2015
3. Antonia Bunnin, appointed Company Director and Trustee on 27th June 2018
4. Julia Hicks, appointed Company Director and Trustee on 27th June 2018
5. Lisa Stonestreet, appointed Company Director and Trustee on 18th May 2020
6. Philippa Ward, appointed Company Director and Trustee on 5th June 2020
7. Chris Wehbe, appointed Company Director and Trustee on 4th August 2020

Bankers

Triodos Bank
Brunel House
11 The Promenade
Bristol BS8 3NN

Registered Charity Number: 1139952

Company Registration Number: 06902160

Registered and operational address:

Fourth Floor The Archives, Unit 10 High Cross Centre, 1 Fountayne Road, London, N15 4BE.

Independent examiner

Paul Cowham FCA DChA
Green Fish Resource Centre, 46-50 Oldham Street, Manchester M4 1LE

Trustee Report (continued)

Structure, Governance & Management

Governing Document

The Orchard Project is a company limited by guarantee (company number 06902160) and a registered charity (charity number 1139952). It is governed by a Memorandum and Articles of Association dated 11th May 2009. The charity has a trading subsidiary called The Orchard Project Ventures and the activities in this report cover all activities undertaken by the charity and its subsidiary.

The Orchard Project (Cause) Ltd- (A Company Limited by Guarantee)

Appointment of Trustees

Trustees are appointed by the Board of trustees, following a recruitment process and attendance at three trustee meetings. The Board periodically reviews the skills, knowledge and experience of current trustees and identifies gaps and priorities. Potential new trustees are identified by external advertisement for trustees in relevant sectors, and with relevant experiences and skills.

Management

The Board of Trustees governs the charity, meeting bi-monthly. The Trustees appoint the Chief Executive who oversees the day-to-day operation of The Orchard Project.

Kath Rosen is the CEO working 0.8FTE.

Risk Management

Trustees and the senior management team review the main risks to which the charity is exposed. Systems and procedures have been put in place to manage these risks. Risks and mitigation measures include:

- Reliance on too few sources of income, and on grant funding; mitigated by ongoing work to diversify our funding to include new funding sources including individual giving donations, earned income and unrestricted revenue sources
- Operational risks from geographically diverse staff team; mitigated by strong staff support and communication structures
- Project risks of our individual orchards failing to succeed; mitigated by implementing our model of community training and support
- Health and safety risks to the public linked to our activities; mitigated by developing risk assessments, appropriate training for staff and taking out appropriate insurance
- Internal control risks linked to financial transactions, mitigated by a Financial Control Policy and seeking the help of professional accountants

Public Benefit

The Trustees confirm that they have complied with the duty in Section Four of the Charities Act 2006 to have due regard to public benefit guidance published by the Charity Commission in determining the activities undertaken by the Charity. The following sections demonstrate our provision of public benefit.

Objectives and Priorities

The charity's objects are:

The Orchard Project (Cause) Ltd- (A Company Limited by Guarantee)

1. To encourage for the benefit of the public the conservation, protection and expansion of orchards and the preservation of their genetic biodiversity, landscape and heritage value
2. To advance the education of the public in healthy eating
3. To advance the education of the public in horticulture and in particular but not exclusively orchard management skills

Statement by the CEO and Chair:

We believe community orchards contribute to creating a more sustainable and equitable world. The fact that we are facing a climate emergency, cannot be any more clearly felt. Global societies are experiencing extreme weather events and increasingly understand how planetary warming is linked to human behaviour. It can feel so difficult to try and affect change politically, economically and socio-culturally and it's all too easy to slip into climate grief, paralysis and displacement activities. Being part of collective action through planting and tending community orchards connects people and equips communities to take positive action and affect change. This positive impact benefits our staff and trustees as well as the people we work with.

In 2021-22, we planted and restored 65 orchards, including practical conservation work to promote orchard biodiversity. Our orchards include fruit and nut trees, edible perennials such as fruit bushes and hedges, herbs, wildflowers, other plants, wildlife features and infrastructure such as seating and signage.

We developed our work on forest gardening to increase biodiversity in orchards, to make them more resilient to climate shock and increase the variety of food grown. This included a partnership with the Agroforestry Research Trust to develop a new accredited course and the launch of a partnership project with The Soil Association and Shared Assets to plant three new food forests across the UK. The sites include a community hospital in Midlothian, a community buy-out site in Glasgow, and a community-supported agricultural site in Wales (which will be important to test out the commercial side of this new model of food growing).

This year, we launched a new prison orchard training programme, in partnership with the Ministry of Justice. This programme delivers train the trainer sessions across several prisons, as well as a number of on-site workshops on pruning and maintenance of prison orchards. We are hoping to further develop this partnership and new area of work for us.

We have been very busy developing people's skills in orcharding. This year we developed our accredited training offer, with 8 training courses taking place across England, Wales and Scotland. These courses targeted people who were unemployed or on a low income, Black and Global Majority people seeking a route into the horticultural sector; older people aged 50+ to address social isolation; and women having not engaged in formal learning in recent years.

To continue to develop our graduates' skills, we developed a course for past students to become paid sessional tutors on our training courses. We ran other non-accredited training for volunteers, creating orchard mentors, trained orchard volunteers who provide peer volunteer support to orchard groups/sites in their local area. The orchard mentors themselves supported 23 orchards and groups in Stockport and Swansea.

The Orchard Project (Cause) Ltd- (A Company Limited by Guarantee)

We actively seek to help young people gain work experience in the environmental sector. We created paid internships for five talented young people who helped us with our work and generated a huge amount of enthusiasm and energy.

This was the final year of our beloved cider project which produced the delicious Local Fox cider. This year we wound down our own cidery and develop a new partnership with Hawkes to take over cider production. We will continue to coordinate community harvesting events across London, enabling leftover apples to be turned into cider for community benefit.

It has been a challenging year for our staff team, responding to the unexpected, partly due to Covid. But this has shown we have great resilience, with people able to step up, provide cover, support each other, and find solutions. The charity launched its new five year Strategic Plan 2021-2025 which is underpinned by business/actions plans. Implementation is monitored against key milestones and targets, including at board level.

Looking forward, we are developing our work on equality, diversity and inclusion, carrying out stakeholder consultation to develop new projects and explore new beneficiary models that address climate injustice. This recognises that people who are already experiencing inequality in our society will be even more vulnerable to climate change.

Kath Rosen CEO and Catherine Andrews Chair

Headlines

1. We created, restored and supported **65 community orchards** in urban spaces across the country through planting days, workshops, training and technical assistance.
2. To put it another way, we planted or restored more than **800 fruit trees**. These trees, when mature, will produce more than **400k portions, 'beyond organic 'local fruit** for urban communities
3. We **trained 480 people** in orchard management to lead their community orchard groups
4. And we involved no less than **5481 people** in their local community orchard
5. We supported over **4700 people** with orchard advice and inspiration
6. **97%** of orchard volunteers said that having an orchard in their local area makes it a better place to live
7. **100% of our beneficiaries** rated the quality of our activities as good or excellent
8. We rescued **6.8 tonnes of unwanted orchard fruit** and turned this into over **3000 litres of delicious cider and apple juice**, sold and given back to community groups.

A slice of some of the projects

Case Study: School orchards

Working with school children to plant orchards has always been an important part of our work, inspiring the next generation to get excited about nature and providing fresh fruit for pupils to harvest

The Orchard Project (Cause) Ltd- (A Company Limited by Guarantee)

within their school grounds. During this year, we worked with 2 inner city schools in London to plant new orchards at their schools. Several workshops were held in the schools to engage students in learning about what an orchard is – always a very energetic session when the children start getting excited about what is coming. We then helped pupils from throughout the year groups to plant trees along with other edible plants such as herbs and shrubs to create more of a forest garden system. As part of our schools package, the teachers received additional support and lesson plans to enable them to plan future lessons in the orchard and co-created an orchard management plans so that the school can understand the care that is required across the year for the trees. One of the children made our intern's day by telling her 'this is the best thing I have ever done!' The projects transformed huge areas of the school grounds that were previously unused, reinvigorated a school's gardening club, who have now bought a greenhouse, and carry out gardening sessions there once a week. We see this a lot with our work –orchards act as a catalyst for other larger food growing projects.

One of the teachers involved told us

"The support that we have received from the staff at the Orchard Project has been phenomenal. All staff have been able to provide us with expert knowledge at every stage from Stephanie selecting the appropriate area of our school to choosing the right trees that will flourish in the conditions of that area. Lizzy has also been fantastic in talking us through the best species of herbs and wild flowers to attract wildlife as well as looking into some information for staff to know what vegetables to plant at what point of the year. I cannot speak highly enough of the staff and their professionalism."

Case Study 2: Prison orchards

We're delighted to be working with the Ministry of Justice (MoJ) in its efforts towards the nature recovery. The MoJ aims to have a well-maintained orchard in every prison across England and Wales, – a goal which we fully endorse and support.

The MoJ hopes to bring the benefits of nature and greenspace to its prison environments across Her Majesty's Prison and Probation Service (HMPPS) sites by planting new fruit trees, and restoring existing ones. Actions to address nature recovery are gaining increasing momentum within the MoJ, which is the second-largest landholder in government.

The orchards hold numerous benefits for staff, prisoners and wildlife: the fruit trees will attract and support many species and contribute to carbon capture as they grow and mature; while the greenspaces themselves will become tranquil places to alleviate the stress of staff and prompt personal reflection for the prisoners. Along with the satisfaction of producing fresh, locally-grown fruit, which will be consumed on-site, the prisoners are gaining new skills by looking after the orchards, and take part in meaningful, physical, outdoor activity to boost their wellbeing. It is a positive project which inmates can talk about with their visitors and is helps to boost self-esteem.

Alex Boscarino, LBA Manager at Thorn Cross prison in Cheshire, said:

"Planting and growing are meaningful activities which help the men with personal issues, such as mental health. Having an orchard in our establishment means fresh fruit to enjoy, a chance to reconnect with nature, experience the process of food production first-hand and taste the results. As well as a strong sense belonging and pride for inmates, it gives staff a place of tranquillity to go during lunch breaks. We have already seen an increase in the bee population and a diversity of wildlife."

Thanks to...

Every one of our funders, members, supporters and partners helps make our projects a reality and helps us grow our impacts. Thank you to everyone involved.

Help us achieve more

Our impact is felt by people, communities, nature and green spaces in towns and cities across the country. Orchards are returning to urban areas where most people now live, and communities are gaining the traditional skills to care for them and sustain their rich heritage for generations to come. Create an orchard and you plant a legacy.

We welcome support from a wide range of individuals, organisations and businesses. You can join us as a member, over at www.theorchardproject.org.uk. We are also keen to build new partnerships. Please get in touch to discuss the next steps.

Thank you.

*“The enthusiasm, passion and knowledge that The Orchard Project staff have is infectious.”
“The support that we have received from the staff at the Orchard Project has been phenomenal.”*

Financial Review

The results for The Orchard Project Cause limited are stated below:

Income generation

The total of income for the year was £675,550 compared to £508,687 last year. Despite a very challenging external financial environment and a major corporate partnership with Heineken having finished, we were able to grow new income for the charity and maintain the charity's overall size. This was achieved through successes with various new funders, particularly grant funders and through a focus on innovation which enabled us to develop new programmes.

The Orchard Project (Cause) Ltd owns 100% of the share capital of The Orchard Project (Ventures) Ltd (company no. 915489) which was incorporated in England and Wales. Its principal activity is planting and looking after orchards. There was no activity in our trading subsidiary during the year as we were between programmes, but the trustees are satisfied that our trading subsidiary is still a going concern and will be used for corporate partnerships and earned income in the future. Profit for the year was nil in both periods.

Fundraising objectives

With multi-year funding from the Esmee Fairbairn Foundation along with grants from other trusts and foundations, we remain in a strong financial position for the charity. However, we continue to investigate how we can achieve a sustainable funding mix, with a particular focus on diversifying our funding portfolio and increasing the amount of unrestricted funding for the charity longer term from donations and earned income. Our fundraising investment planning this year led to the creation of a new Philanthropy Manager post to develop our giving programmes and investment in our earned income sources to develop more training courses.

The Orchard Project (Cause) Ltd- (A Company Limited by Guarantee)

Management & Administration

The organisation considers all its work to be charitable, but does make an allowance for some costs that relate to legal and charitable compliance.

Reserves Policy 2022/23

The Trustees have reviewed the requirement to maintain reserves in the light of the main risks to The Orchard Project (TOP) and taking into account the guidance of the Charity Commission and an independent financial consultant. This policy covers both our charity and our subsidiary trading company, The Orchard Project (Ventures) Ltd. which is wholly owned by the charity.

The specific purposes for which TOP trustees consider we should hold reserves are:

1. To weather volatility in our income streams, especially as much of our income is time-limited project-based funding received in arrears;
2. To mitigate increasing financial risk, especially in light of external conditions and their impacts;
3. To meet our legal and financial obligations should we have to wind up the organisation;
4. To be able to invest in new initiatives, projects and opportunities, including using staff skills and time, to foster innovation in our work.

Free reserves

The trustees have agreed to maintain a level of free reserves (Unrestricted reserves less Designated funds) equivalent to the costs of meeting our legal and financial obligations should we have to wind up the organisation, plus 3-6 months of operating expenditure.

Based on this analysis, for the purposes 1, 2 and 3 above, in 2022/23 the organisation should hold **£125k to £205K of free reserves.**

In the event that we have to wind up the organisation, trustees would wish to act ethically and fairly and to seek for our work to leave lasting and positive effects.

Free reserves at Mar-22 are £257,969K, slightly over the top end of our target range. Trustees are comfortable for us to be at the top end of the range due to uncertainties in the current climate.

Designated reserves

The trustees have **designated a fund** to invest in new initiatives, projects and opportunities, including using staff skills and time, in order to foster innovation in our work (purpose 4). For 22/23 the trustees have allocated **£40k** to this fund.

The Board reviews the reserves policy on an annual basis to assess the needs of the charity and this is linked to the annual budget-setting process. The Chief Executive considers the reserves policy requirements as part of the quarterly financial accounts updates to the Board, and reviews risks as part of our risk register.

25 Sep 2022

Approved by the Trustee Board on _____ and signed on their behalf by:



Catherine Andrews

Independent Examiner's Report to the Trustees of

The Orchard Project (Cause) Ltd

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

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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 Cowham

Paul Cowham MA FCA DChA
Green Fish Resource Centre
46 – 50 Oldham Street
Manchester
M4 1LE

09 / 28 / 2022

Date.....

The Orchard Project (Cause) Ltd
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2022

	Note	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
Income					
Donations and legacies	3	82,183	-	82,183	87,205
Grants	4	115,564	368,118	483,682	365,332
Fees and other income	5	109,550	-	109,550	56,121
Investments	6	135	-	135	29
Total income		307,432	368,118	675,550	508,687
Expenditure					
Raising funds	7	70,053	-	70,053	32,006
Charitable activities	8	250,714	287,820	538,534	394,029
Total expenditure		320,767	287,820	608,587	426,035
Net income/(expenditure) for the year	9	(13,335)	80,298	66,963	82,652
Transfer between funds		-	-	-	-
Net movement in funds for the year		(13,335)	80,298	66,963	82,652
Reconciliation of funds					
Total funds brought forward		311,304	104,561	415,865	333,213
Total funds carried forward		297,969	184,859	482,828	415,865

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The Orchard Project (Cause) Ltd
Company number 6902160
Balance sheet as at 31 March 2022

	Note	2022		2021	
		£	£	£	£
Fixed assets					
Investments	14		1		1
			<hr/>		<hr/>
Total fixed assets			1		1
Current assets					
Debtors	15	137,925		101,981	
Cash at bank and in hand		352,963		338,999	
		<hr/>		<hr/>	
Total current assets		490,888		440,980	
Liabilities					
Creditors: amounts falling due in less than one year	16	(8,061)		(25,116)	
		<hr/>		<hr/>	
Net current assets			482,827		415,864
			<hr/>		<hr/>
Total assets less current liabilities			482,828		415,865
			<hr/>		<hr/>
Net assets			482,828		415,865
			<hr/> <hr/>		<hr/> <hr/>
Funds of the charity					
Restricted income funds	17		184,859		104,561
Unrestricted income funds	18		297,969		311,304
			<hr/>		<hr/>
Total charity funds			482,828		415,865
			<hr/> <hr/>		<hr/> <hr/>

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 13 to 24 form part of these accounts.

Approved by the trustees on ^{25 Sep 2022}..... and signed on their behalf by:

Catherine Andrews

Name

Signed



The Orchard Project (Cause) Ltd
Statement of Cash Flows
for the year ending 31 March 2022

	Note	2022 £	2021 £
Cash provided by/(used in) operating activities	20	13,829	80,704
<i>Cash flows from investing activities:</i>			
Bank interest		135	29
Proceeds from sale of tangible fixed assets		-	-
Purchase of tangible fixed assets		-	-
Proceeds from sale of investments		-	-
Purchase of investments		-	-
Cash provided by/(used in) investing activities		135	29
<i>Cash flows from financing activities:</i>			
Repayment of borrowing		-	-
Cash inflows from new borrowing		-	-
Cash provided by/(used in) financing activities		-	-
Increase/(decrease) in cash and cash equivalents in the year		13,964	80,733
Cash and cash equivalents at the beginning of the year		338,999	258,266
Cash and cash equivalents at the end of the year		352,963	338,999

The Orchard Project (Cause) Ltd

Notes to the accounts for the year ended 31 March 2022

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 section 1A.

The Orchard Project (Cause) Ltd meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. The trustees have considered the potential implications of the Coronavirus (COVID-19) pandemic. Whilst the eventual financial impact of the pandemic on the society, and on the overall economy, remains uncertain, the trustees are confident that the charity will be able to operate for at least 12 months from the date of signing.

There are no key judgments which the trustees have made which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

The Orchard Project (Cause) Ltd

Notes to the accounts for the year ended 31 March 2022 (continued)

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

d Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

The Orchard Project (Cause) Ltd

Notes to the accounts for the year ended 31 March 2022 (continued)

h Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

j Fixed asset investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The Charity does not acquire put options, derivatives or other complex financial instruments.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

k Stock

Stock is included at the lower of cost or net realisable value. In general, cost is determined on a first in, first out basis. Net realisable value is the price at which stocks can be sold in the normal course of business after allowing for the costs of realisation. Provision is made where necessary for obsolete, slow moving, and defective stocks. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

l Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

m Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

The Orchard Project (Cause) Ltd

Notes to the accounts for the year ended 31 March 2022 (continued)

O Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

P Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Q Pensions

The charity pays into NEST for pensions under the auto enrolment scheme for its employees

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2022 £	Unrestricted £	Restricted £	Total 2021 £
Donations	63,383	-	63,383	41,705	-	41,705
Donation from trading subsidiary	-	-	-	45,174	-	45,174
Corporate sponsorship	18,800	-	18,800	-	-	-
Crowdfunding	-	-	-	326	-	326
Total	82,183	-	82,183	87,205	-	87,205

The Orchard Project (Cause) Ltd

Notes to the accounts for the year ended 31 March 2022 (continued)

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2022 £	Unrestricted £	Restricted £	Total 2021 £
B&J Lloyd Family Charitable Trust	-	-	-	10,000	-	10,000
Banister Charitable Trust	-	-	-	7,500	-	7,500
City Bridge Trust: Local Community Response Fund	-	-	-	-	26,820	26,820
David Cock Foundation	20,000	-	20,000	20,000	-	20,000
Dulverton Trust	-	-	-	-	-	-
Eco-Congregation Scotland	-	-	-	-	2,980	2,980
Esmée Fairbairn Foundation	61,000	-	61,000	81,000	-	81,000
Farm Future	-	59,650	59,650	-	-	-
Garfield Western Foundation	-	-	-	-	25,000	25,000
Greater London Authority: Greener Cities Fund	-	16,634	16,634	-	3,238	3,238
Groundwork London	-	11,921	11,921	-	9,605	9,605
Heritage Fund	-	-	-	-	-	-
HMRC: Job Retention Scheme	10,514	-	10,514	32,831	-	32,831
Kickstart	-	12,767	12,767	-	-	-
Kusuma Trust	-	-	-	-	14,050	14,050
London Learning Consortium	-	8,714	8,714	-	-	-
MacRobert Trust	-	10,000	10,000	-	-	-
Manchester CC	-	20,000	20,000	-	-	-
MHCLG: Pocket Parks Plus	-	-	-	-	4,587	4,587
Midlothian Council	-	6,150	6,150	-	-	-
Moondance Foundation	-	88,456	88,456	-	-	-
National Heritage Foundation	-	46,900	46,900	-	-	-
Paddington Development Trust	-	10,000	10,000	-	11,380	11,380
Postcode Local Trust	-	20,000	20,000	-	-	-
Rank Foundation	-	34,363	34,363	18,000	59,341	77,341
Stockport MBC	-	10,000	10,000	-	-	-
Swire Charitable Trust Awards for All	20,000	-	20,000	20,000	-	20,000
Waltham Forest CI	-	-	-	-	5,000	5,000
Other funders < £5,000	4,050	12,563	16,613	3,000	6,000	9,000
Total	115,564	368,118	483,682	197,331	168,001	365,332

The Orchard Project (Cause) Ltd

Notes to the accounts for the year ended 31 March 2022 (continued)

5 Fees and other income

	Unrestricted £	Restricted £	Total 2022 £	Unrestricted £	Restricted £	Total 2021 £
Events, training & consultancy	86,167	-	86,167	33,141	-	33,141
Cider sales	23,251	-	23,251	21,684	-	21,684
Misc income	132	-	132	1,296	-	1,296
	109,550	-	109,550	56,121	-	56,121

All income from fees and trading is unrestricted.

6 Investment income

	Unrestricted £	Restricted £	2022 £	Unrestricted £	Restricted £	2021 £
Income from bank deposits	135	-	135	29	-	29
	135	-	135	29	-	29

All of the charity's investment income arises from money held in interest bearing deposit accounts. All investment income is unrestricted.

7 Analysis of expenditure on raising funds

	Total 2022 £	Total 2021 £
Staff costs	52,832	29,705
Cider cost of sales	15,205	-
Other	2,016	2,301
	70,053	32,006

The Orchard Project (Cause) Ltd

Notes to the accounts for the year ended 31 March 2022 (continued)

8 Analysis of expenditure on charitable activities

	Total 2022 £	Total 2021 £
Activities costs (Orchard Planting & Restoration, Education, training)	532,044	343,855
Support costs		
Governance	1,500	2,050
Staff costs	4,569	4,485
Other costs	421	43,639
	538,534	394,029
	2022 £	2021 £
Restricted expenditure	287,820	174,548
Unrestricted expenditure	250,714	219,481
	538,534	394,029

9 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2022 £	2021 £
Independent examiner's remuneration		
- accountancy	600	600
- independent examination	600	600

10 Staff costs

Staff costs during the year were as follows:

	2022 £	2021 £
Wages and salaries	399,145	301,172
Social security costs	29,247	22,875
Employers pension contributions	19,947	15,359
	448,339	339,406

No employee has employee benefits in excess of £60,000 (2021: Nil).

The average number of staff employed during the period was 18 (2021:13.6).

The average full time equivalent number of staff employed during the period was 11.5 (2021: 10.5).

The average number of staff employed during the period for both the charity and its trading arm was 18 (2021:16.5). The average full time equivalent number of staff employed during the period for both the charity and its trading arm was 11.5 (2021: 10.5).

The key management personnel of the charity comprise the trustees, the Chief Executive Officer, the Head of Operations (job share 1.4 FTE) and Head of Fundraising (0.8FTE). The total employee benefits of the key management personnel of the charity were £170,522 (2020: £127,689).

The Orchard Project (Cause) Ltd

Notes to the accounts for the year ended 31 March 2022 (continued)

11 Trustee remuneration and expenses, and related party transactions

Neither the trustees nor any persons connected with them received any remuneration during the year (2021: Nil). No trustees received reimbursed travel and meeting expenses (2021 £nil)

Aggregate donations from related parties were £nil (2021: £nil).

During the year, there were the following transactions with its subsidiary company, The Orchard Project (Ventures) Ltd:

	2022	2021
	£	£
Management fees receivable	-	-
Cost paid by subsidiary on behalf of parent	5,115	-
Recovery of overhead/staff cost	-	21,165
Gift of surplus profits to parent charity	-	45,174
Amount owed to parent charity by subsidiary	66,608	71,723

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2021: nil).

12 Government grants

The government grants recognised in the accounts were as follows:

	2022	2021
	£	£
The National Lottery	-	26,820
London City Recovery Fund	-	20,000
HMRC Job Retention Scheme	10,514	32,831
Manchester City Council	20,000	-
Stockport MBC	10,000	-
	40,514	79,651

There were no unfulfilled conditions and contingencies attaching to the grants.

13 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

The Orchard Project (Cause) Ltd

Notes to the accounts for the year ended 31 March 2022 (continued)

14 Investments

The charity owns 100% of the share capital of The Orchard Project (Ventures) Ltd (co. no. 915489) which is incorporated in England and Wales. Its principal activity is planting orchards

	2022 £	2021 £
Shares in group undertaking (at cost)	1	1

A summary of its trading results for the year ending 31 March 2021:

	2022 £	2021 £
Turnover	(120)	124,365
Administrative expenses	(974)	(136,662)
Other Operating Income	-	12,297
	(1,094)	-

A summary of its balance sheet

	2022 £	2021 £
Net current assets	66,314	72,524
Creditors: amounts falling due within 1 year	(67,408)	(72,523)
Net assets	(1,094)	1

15 Debtors

	2022 £	2021 £
Grants receivable	18,804	-
Amounts owed by subsidiary	66,608	71,723
Other debtors	52,513	30,258
	137,925	101,981

16 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	2,973	3,000
Other creditors and accruals	5,088	7,116
Grants received in advance	-	15,000
	8,061	25,116

The Orchard Project (Cause) Ltd

Notes to the accounts for the year ended 31 March 2022 (continued)

17 Analysis of movements in restricted funds

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
The National Lottery: Awards for All	5,000	-	(1,070)	-	3,930
Farming the Future	-	59,650	(14,913)	-	44,737
Rank Foundation (cider project)	15,889	-	(15,889)	-	-
Garfield Weston Foundation	25,000	-	(25,000)	-	-
MacRobert Trust	-	10,000	-	-	10,000
Midlothian Council	-	6,150	-	-	6,150
Moondance Foundation	35,670	88,456	(67,756)	-	56,370
Greater London Authority: Greener Cities Fund	-	16,634	(16,462)	-	172
Groundwork London	692	11,921	(5,454)	-	7,159
DWP Kickstart	-	12,767	(12,767)	-	-
Kusuma Trust	14,050	-	(12,000)	-	2,050
London Learning Consortium	-	8,714	(8,714)	-	-
Manchester City Council	-	20,000	(14,000)	-	6,000
Mushroom Trust	-	2,500	(2,000)	-	500
The National Lottery Heritage Fund	-	46,900	(7,500)	-	39,400
Paddington Development Trust	3,673	10,000	(13,673)	-	-
Postcode Local Trust	-	20,000	(17,708)	-	2,292
MHCLG: Pocket Parks Plus	4,587	-	(4,587)	-	-
Schroder Charity Trust	-	4,000	(1,901)	-	2,099
Rank Foundation (Time to Shine)	-	34,363	(34,363)	-	-
Stockport Metropolitan Borough Council	-	10,000	(9,250)	-	750
Swansea City Council	-	3,250	-	-	3,250
Biophilic Wales	-	2,813	(2,813)	-	-
	104,561	368,118	(287,820)	-	184,859

The Orchard Project (Cause) Ltd

Notes to the accounts for the year ended 31 March 2022 (continued)

17 Analysis of movements in restricted funds (continued)

Previous reporting period	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2021 £
The National Lottery: Awards for All Education and skills funding	-	5,000	-	-	5,000
Restricted grants for core project	3,842	-	-	(3,842)	-
The Dulverton Trust	5,000	6,000	(11,000)	-	-
The Rank Foundation (enterprise)	6,370	-	(6,370)	-	-
Garfield Western Foundation	8,595	59,341	(55,850)	3,803	15,889
Moondance Foundation	-	25,000	-	-	25,000
Greater London Authority: Greener Cities Fund	83,145	-	(47,475)	-	35,670
Groundwork London	-	3,238	(3,238)	-	-
Kusuma Trust	-	9,605	(12,755)	3,842	692
City Bridge Trust: Local Community Response Fund	-	14,050	-	-	14,050
Paddington Development Trust	-	26,820	(26,820)	-	-
MHCLG: Pocket Parks Plus	644	11,380	(8,351)	-	3,673
The Rank Foundation (Time to Shine)	-	4,587	-	-	4,587
Eco - Congregations Scotland	3,803	-	-	(3,803)	-
	(291)	2,980	(2,689)	-	-
	111,108	168,001	(174,548)	-	104,561

The balances on restricted funds are all unexpended grants for the charity's projects.

18 Analysis of movement in unrestricted funds

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	As at 31 March 2022 £
General fund	271,304	307,432	(280,767)	(40,000)	257,969
Innovation fund	40,000	-	(40,000)	40,000	40,000
	311,304	307,432	(320,767)	-	297,969

The Orchard Project (Cause) Ltd

Notes to the accounts for the year ended 31 March 2022 (continued)

18 Analysis of movement in unrestricted funds (continued)

Previous reporting period	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	As at 31 March 2021 £
General fund	182,105	340,686	(251,487)	-	271,304
Innovation fund	40,000	-	-	-	40,000
	<u>222,105</u>	<u>340,686</u>	<u>(251,487)</u>	<u>-</u>	<u>311,304</u>

Name of	Description, nature and purposes of the fund
General fund	The free reserves of the charity
Innovation fund	Monies set aside to develop new initiatives, projects and opportunities, including using staff skills and time, in order to foster innovation in our work.

19 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	-	-	-	-
Net current assets/(liabilities)	257,968	40,000	184,859	482,827
Total	<u>257,969</u>	<u>40,000</u>	<u>184,859</u>	<u>482,828</u>

20 Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	2021 £
Net income/(expenditure) for the year	66,963	82,652
Adjustments for:		
Depreciation charge	-	-
Loss/(profit) on sale of fixed assets	-	-
(Gains)/losses on investments	-	-
Dividends, interest and rents from investments	(135)	(29)
Decrease/(increase) in stock	-	-
Decrease/(increase) in debtors	(35,944)	(21,158)
Increase/(decrease) in creditors	(17,055)	19,239
Net cash provided by/(used in)	<u>13,829</u>	<u>80,704</u>

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THE ORCHARD PROJECT (CAUSE) LTD

England & Wales - Charity number 1139952

Accounts

THE ORCHARD PROJECT

The Orchard Project (Cause) Ltd

(A Registered Charity & Company Limited by Guarantee)

Report and Financial Statements

1st April 2020 – 31st March 2021

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Company Registration No: 06902160

Charity Registration No: 1139952

The Orchard Project (Cause) Ltd- (A Company Limited by Guarantee)

Trustee Report For the Year Ended 31 March 2021

The board of Trustees presents the statutory report with the accounts of The Orchard Project year ended 31st March 2021.

The report has been prepared in accordance with the Charities Act 2011.

The accounts have been prepared in accordance with current accounting policies and comply with the charitable company's memorandum and articles of association, applicable laws and the requirements of the Statement of Recommended Practice on 'Accounting and Reporting by Charities' issued in July 2014 by the Charity Commission.

Trustees / Directors of the Charity and Company

1. Rozanne Davis, appointed Company Director and Trustee on 21st January 2013.
2. Catherine Andrews, appointed Company Director and Trustee on 12th July 2015
3. Antonia Bunnin, appointed Company Director and Trustee on 27th June 2018
4. Julia Hicks, appointed Company Director and Trustee on 27th June 2018
5. Dorian Hicks, appointed Company Director and Trustee on 3rd Nov 2019 (resigned 4th August 2020)
6. Lisa Stonestreet, appointed Company Director and Trustee on 18th May 2020
7. Philippa Ward, appointed Company Director and Trustee on 5th June 2020
8. Chris Wehbe, appointed Company Director and Trustee on 4th August 2020

Bankers

Triodos Bank
Brunel House
11 The Promenade
Bristol BS8 3NN

Registered Charity Number: 1139952

Company Registration Number: 06902160

Registered and operational address:

Fourth Floor The Archives, Unit 10 High Cross Centre, 1 Fountayne Road, London, N15 4BE.

Independent examiner

Paul Cowham FCA DChA
Green Fish Resource Centre, 46-50 Oldham Street, Manchester M4 1LE

Trustee Report (continued)

Structure, Governance & Management

Governing Document

The Orchard Project is a company limited by guarantee (company number 06902160) and a registered charity (charity number 1139952). It is governed by a Memorandum and Articles of Association dated

The Orchard Project (Cause) Ltd- (A Company Limited by Guarantee)

6th May 2009. The charity has a trading subsidiary called The Orchard Project Ventures and the activities in this report cover all activities undertaken by the charity and its subsidiary.

Appointment of Trustees

The first directors and trustees were appointed by the Founders. Subsequent trustees are elected into post by the Board of Trustees, following a recruitment process and attendance at three trustee meetings. Potential new trustees are identified by (a) conducting a board skills gap amongst existing trustees, (b) approaching relevant individuals known to have these required skills (c) external advertisement for trustees in relevant sectors.

Management

The Board of Trustees governs the charity, meeting at least on a quarterly basis but usually bi-monthly. The Trustees appoint the Chief Executive who oversees the day-to-day operation of The Orchard Project.

Kath Rosen is the CEO working 0.8FTE.

Risk Management

Trustees and the senior management team review the main risks to which the charity is exposed. Systems and procedures have been put in place to manage these risks. Risks and mitigation measures include:

- Reliance on too few sources of income, and on grant funding; mitigated by ongoing work to diversify our funding to include new funding sources including individual giving donations, earned income and unrestricted revenue sources
- Operational risks from geographically diverse staff team; mitigated by strong staff support and communication structures
- Project risks of our individual orchards failing to succeed; mitigated by implementing our model of community training and support
- Health and safety risks to the public linked to our activities; mitigated by developing risk assessments, appropriate training for staff and taking out appropriate insurance
- Internal control risks linked to financial transactions, mitigated by a Financial Control Policy and seeking the help of professional accountants

Public Benefit

The Trustees confirm that they have complied with the duty in Section Four of the Charities Act 2006 to have due regard to public benefit guidance published by the Charity Commission in determining the activities undertaken by the Charity. The following sections demonstrate our provision of public benefit.

Objectives and Priorities

The charity's objects are:

The Orchard Project (Cause) Ltd- (A Company Limited by Guarantee)

1. To encourage for the benefit of the public the conservation, protection and expansion of orchards and the preservation of their genetic biodiversity, landscape and heritage value
2. To advance the education of the public in healthy eating
3. To advance the education of the public in horticulture and in particular but not exclusively orchard management skills

Statement by the CEO: Staying rooted and growing stronger

This has been a year of both challenges and inspiration at The Orchard Project, ending with many positives. Like many charities, we found the Covid-19 pandemic to be a significant challenge on many levels. Although we faced multiple pressures and difficulties, I am very proud of what we achieved. Working closely with our supportive and engaged staff, trustees, volunteers and other beneficiaries, partners and funders has helped to navigate this unique year.

As a relatively small organisation, we had the advantage of being able to respond quickly to restrictions, change and new opportunities. The pandemic served to turbo-boost some of our pre-existing plans, resulting in the speedy development of our digital service delivery and infrastructure. This involved a steep learning curve for staff who had to acquire new digital skills and adapt the delivery of our services in completely new ways.

Specific pandemic adaptations included:

- Developing and launching an online version of our existing Level 3 accredited course in community orchard management
- Developing and launching a new online Level 2 accredited course in forest gardening
- Delivering a wide range of online orchard workshops, including: orchard design consultations, grafting and pruning sessions, aftercare workshops and orchard leader training.
- Delivering a series of online wellbeing sessions for beneficiaries with a focus on nature connection, including: mindfulness, Qigong, yoga, storytelling and nature drawing
- Shifting some of the knowledge-sharing, usually delivered in-person, to our social media channels (e.g. pruning, mulching, watering, wildlife identification, and pests and disease awareness).

Many of these services have proved so beneficial that we hope to continue them in the longer-term.

Despite the tight restrictions in Wales, we launched a new regional hub in Swansea, Neath and Port Talbot, in September 2020, thanks to a new grant from the Moondance Foundation. Our two new members of staff in Swansea hit the ground running during lockdown, delivering their work programme with gusto. Their impressive adaptability and drive resulted in delivering online orchard training, online orchard design consultations and socially distanced plantings of new orchards.

Every member of our team felt the impact of the pandemic, the lockdowns and restrictions on many levels, not least in their day-to-day life. With staff working from home and being furloughed, staff wellbeing has been a key priority throughout. We rapidly established a range of effective support structures and interventions to help staff cope.

The Orchard Project (Cause) Ltd- (A Company Limited by Guarantee)

We achieved all of the above on top of maintaining our core activities as usual, while also recruiting and welcoming new trustees & staff (many of whom we have still not met in person) and maintaining our high-quality standards. We also developed a new, five year strategic plan (for 2021-2025), along with corresponding business plans for fundraising, communications and equality, diversity and inclusion.

Whilst we reflect on a successful year, we look ahead to the next year to a funding landscape that is changing and becoming increasingly unsure.

The situation around the pandemic remains unpredictable, with the potential for further implications in the sector. Despite these challenges, we find ourselves in a strong position, looking forward towards a healthy pipeline of funders and exciting forthcoming projects. We remain focused on diversifying and strengthening our income streams; to this end, the creation of a new Philanthropy Manager post looks set to develop our major donor fundraising and individual giving programmes.

We have benefitted from many successful partnerships and donors, who have helped us in so many ways. I would like to take this opportunity to thank them as their support made a huge difference to us in this past year. I feel honoured to lead this wonderful charity as we move into the next year and beyond.

Kath Rosen, CEO

The TOP-line. In 2020-21:

- 1. We created, restored and supported **99 community orchards** in urban spaces across the country through planting days, workshops, training and technical assistance.*
- 2. We trained **826 people** in orchard management to lead their community orchard groups.*
- 3. We directly involved **5,613 people** in their local community orchards.*
- 4. We supported over **4,000 people** with orchard advice and inspiration.*
- 5. **98% of orchard volunteers** said that having an orchard in their local area makes it a better place to live*
- 6. We rescued over **5 tonnes of leftover orchard fruit** and turned this into **delicious cider and apple juice**, sold to raise charity income and given back to the community groups who helped grow the fruit.*

Our achievements

Thanks to our team's hard work, there are now more thriving orchards in towns and cities, giving more people access to fresh, community-grown fruit.

This year, despite the national lockdown, we created, restored and supported **99** community orchards in urban spaces across the country through online design workshops, planting days and

The Orchard Project (Cause) Ltd- (A Company Limited by Guarantee)

restoration workshops. We delivered training events and continued to provide advice and support to beneficiaries, volunteers and the wider supporter community. These efforts are creating a skilled pool of orchardists to help look after the trees and provide tonnes of locally-produced, pesticide-free fruit.

We've empowered more people in towns and cities to care for their local orchard.

This year, our team delivered **57** training workshops to support **826** people in looking after their community orchards. **100%** of beneficiaries rated the training very good or excellent and **89%** of trainees have developed new skills and gained confidence to look after their own orchards.

We've built local pride and reduced social isolation.

For example, this year, the team organised **43** orchard events, which were attended by **4,745** people. **98%** of people said having an orchard in their local area makes it a better place to live.

A slice of some of the projects

Setting up our new Welsh orchard hub – our Project Managers Kate Davies and Witchhazel Wildwood, on the ground in Swansea, tell all

“We have been very excited this winter to work with local groups in Wales, designing some brand new community orchards. These are located in local parks, close to the centre of Swansea and within the Morrision Hospital grounds (former Victorian gardens), together with an orchard in the garden of a sheltered housing block in Port Talbot.

The highlight of the new orchards is some delightful local varieties. These are a resilient bunch, nurtured to resist the damp Welsh climate and mostly able to turn their nose up at scab and canker.

Whilst the rosy English apple trees stand tall in their pleasant meadows, the gnarly-limbed specimens in Wales are often found with their roots in a puddle and their limbs clinging to the nearest stone cottage due to the wild Welsh winters. For our orchards, we chose a robust septet of varieties. Their names sing of local tradition, taste and adaptability – Cox Cymraeg, Pig yr Wydd, Pren Glas, Pig Aderyn, Machen and Channel Beauty, our own Swansea delight. Their appearance is often interesting rather than pretty, with a certain ‘nobbly-ness’ in some cases, as suggested by the names Pig Aderyn and Pig yr Wydd which translate as ‘Bird’s Beak’ and ‘Goose’s Beak’. To these we added the sweetly named Cariad Cherry.

Getting our bare-root trees in the ground before spring, meant we had to work quickly to gather our community groups and share skills to ensure everyone understood the process. We were able to squeeze in meetings to survey the sites with the volunteers between the lockdowns, and each community group was encouraged to create their own design for the layout of the new trees. When restrictions were toughest, we ran online skills training using Zoom, ensuring our community groups felt equipped to lead the care of their orchards into the future, allowing plenty of time for discussion and a quiz to enhance the learning.

There was a tense wait during the post-Christmas lockdown to hear whether restrictions would allow us to invite our volunteers out into the orchards for the implementation sessions. Time was

The Orchard Project (Cause) Ltd- (A Company Limited by Guarantee)

ticking on and March was nearly upon us before we were given the go-ahead to meet with a small group at each site to carry out the planting days.

The ground was sometimes unforgiving making it difficult to get our strong posts in to support the guards but luckily the weather held out for us. The unusual early dry spell can dry out the tree roots really quickly, so the trees were handled carefully and volunteers carried water around the site to ensure every tree got a good watering. Our helpful Swansea Council team brought bark chip to all our park sites and this was barrowed over and spread around the trees. Careful placement of posts and tree ties ensured the young tree roots will be well supported as they grow, and the final stapling on of the guards will ensure their protection from the potential hazards of life in the city.

We would ideally have involved many more local people in the planting days and made a real event for them. We had to use some creative thinking due to the tight restrictions in order to ensure the group size would be small and our methods safe for the practical days. One idea we employed was the use of a 'litter picker' to extend the reach to hold a tree for safe distancing.

During the planting sessions we had some lovely interactions with passers-by and neighbours; it felt like the sense of community and connection with the new orchards had really begun."

Fruitful forests – the future for community orchards?

Over the last two years, a new direction has quietly been germinating at The Orchard Project. Scratching our heads, we've grappled long and hard over how best to adapt our work in the face of the climate crisis. Interesting questions have been raised. However, these seeds, planted in our minds during meetings fuelled by flipcharts and fruit platters (of course), have since burst forth with the launch of our brand new accredited course in Forest Gardening.

This new course is delivered over five months, with 6-8 hours of tuition, and independent study needed each fortnight. Accredited by Crossfields Institute, students will receive a Level 2 qualification upon completion.

Why is The Orchard Project branching into Forest Gardening?

Forest Gardens, or Food Forests, have been championed among permaculture advocates for decades. For the uninitiated, forest gardens are low maintenance ecosystems involving a wide range of edible or useful plants and fungi grown layers; a canopy of fruit and nut trees at the top, going down to tubers and roots at the lowest level. Given that fruit and nut trees nearly always feature in forest gardens, we've broadened our concept of community orchards to include these versatile spaces.

Future-proofing community orchards amidst our changing climate is of great concern to us, and we believe that forest gardens have many convincing benefits, which would both safeguard the fruit trees and embellish the local environment. In fact, we believe they should be recognised more widely as a nature-based solution for sustainable food production. Here are just a few of the benefits of forest gardens:

- They sequester more carbon from the atmosphere.

The Orchard Project (Cause) Ltd- (A Company Limited by Guarantee)

- They are designed to adapt to changes in climate, and resilience of the fruit trees is boosted by the understory layers (e.g. wind buffering and absorption of more surface water)
- A wider variety of plants attract a more diverse range of critters and creatures, from the winged and the feathered, to the six-legged kinds.

We teamed up with the Agroforestry Research Trust to offer a digital Forest Gardening course, which features videos, along with online group tutorials, handouts and continuous assessment.

Topics include planting choices, growing edible fungi, managing soil types and fertility, the role of mycorrhizal fungi, propagation, maintenance and more.

We have been encouraging the orchard volunteers we work with to incorporate edible shrubs and herbs into their orchards for a while now, both for edible produce to forage, and to attract pests away from the fruit trees. We are excited to take the next step in this journey and hope to plant more food forests during the next few years.

A taste of the impacts

A silver lining: orchard course provides a 'lifeline' during the pandemic

In August 2020, 17 new students gathered in London's Valentine Park for their first training session of our Level 3 accredited Certificate in Community Orchard (CICO) course. Unknowingly, this was the one of the few times that the participants would enjoy the physical presence of group gathering for many months to come. Lockdown was gruelling and long, but many of our CICO students have found the course to be a light in the dark; not only a means of maintaining regular contact with others, but also a welcome distraction to learn new skills. It has even become a source for hope amidst the employment crisis hitting many sectors.

"There is a real sense of community and support within our group of teachers and students alike, – even though we have had some training days online;" says Liz, one of the students. "I've found this invaluable during this pandemic."

The online component of the course involves training videos, presentations and interactive quizzes. In the words of one of the students, Maggie:

"Like many others, I have found keeping positive during lockdown a bit of a challenge at times. Having the CICO course has helped and supported me in ways I never imagined. It has delivered in spadesful. Brilliantly crafted with each module flowing organically into the next ... and listening to the (online) presentations with orchard birdsong, I can feel myself relaxing."

As well as forging connections during an isolating time, the CICO course is also opening up new career pathways for some students. We are yet to know the full economic impact of the pandemic, but is it already being acutely felt by many at an individual level: Liz lost her job in the theatre sector during the first lockdown. Rather than face the difficult prospect of job-hunting during uncertain times, she decided to harness her desire to help tackle climate change. Signing-up to the CICO course seemed like a great way to do this. According to Liz:

"This course is a lifeline, enabling me to change career direction and give me hope for the future. On the first day, learning about the ... layers of biodiversity as we sat under the shade of a huge mulberry tree ... I knew it was perfect for me."

The Orchard Project (Cause) Ltd- (A Company Limited by Guarantee)

The CICO course takes students on a journey lasting almost a year, allowing for familiarity with the orchard in every season. It provides a chance to not only learn about every aspect of orchards, but also to build strong connections with course-mates and with the natural world.

Ella, who graduated in January 2021, articulates her experience beautifully: “The completion of the course was a personal challenge and triumph. I realise I didn't want the course to end; it had become an anchor for my life throughout the 2020 pandemic. It had a positive impact on me and the fourteen families I supported with regular deliveries from a food bank. The course was my personal catalyst for a positive feedback loop that could not have been planned for but was mightily welcomed. Nature has a map that society can follow.”

A big thank you to ...

Every one of our **members, individual donors, supporters, funders and partners** – together we have delivered real environmental and social impact, turning The Orchard Project’s vision of bringing orchards into the heart of urban communities, into reality.

And our **key funders** ...

Our main corporate sponsor over the last 6 years: Heineken UK/Bulmers

£50,000 and above:

- Esmée Fairbairn Foundation
- Moondance Foundation
- Rank Foundation

£10,000 to £49,999:

- B&J Lloyd Family Charitable Trust
- City Bridge Trust – London Community Response Fund
- David Cock Foundation
- Garfield Weston Foundation
- Greater London Authority – Greener City Fund
- Groundwork London – ESFA Community Training Grant
- Kusuma Trust
- Paddington Development Trust – EQUIP Community Grant
- Swire Charitable Trust

£3,000 to £9,999:

- Banister Charitable Trust

The Orchard Project (Cause) Ltd- (A Company Limited by Guarantee)

- D'Oyly Carte Charitable Trust
- National Botanic Garden of Wales/Biophilic Wales
- Northwick Trust
- Swansea City Council
- The National Lottery – Awards for All Scotland
- Waltham Forest Council – Discretionary Grant

We also thank all other donors – each donation makes such a big difference.

“The enthusiasm, passion and knowledge that The Orchard Project staff have is infectious.”

Financial Review

The results for The Orchard Project Cause limited are stated below:

Income generation

The total of income for the year was £508,687 compared to £522,094 last year. This is primarily due to lower grant income recognised in the year as we were utilising the grant income recognised in the previous financial year.

The Orchard Project (Cause) Ltd owns 100% of the share capital of The Orchard Project (Ventures) Ltd (company no. 915489) which was incorporated in England and Wales. Its principal activity is planting and looking after orchards. A summary of its trading results for the year ended 31 March 2021 are; turnover **£124,365**, compared to £266,286 last year, **£12,297** Other Operating Income from the Coronavirus Job Retention scheme compared to nil last year, and cost of sales **£136,662**, compared to £266,286 last year. Profit for the year was nil in both periods.

Fundraising objectives

With multi-year funding from the Esmee Fairbairn Foundation and Heineken UK along with grants from other trusts and foundations, we remain in a strong financial position for the charity. Some of our funders were able to offer us emergency pandemic funding. However, we continue to investigate how we can achieve a sustainable funding mix, with a particular focus on diversifying our funding portfolio and increasing the amount of unrestricted funding for the charity longer term from donations and earned income. Our fundraising investment planning this year led to the creation of a new Philanthropy Manager post to develop our major donor fundraising and individual giving programmes.

The Orchard Project (Cause) Ltd- (A Company Limited by Guarantee)

Management & Administration

The organisation considers all its work to be charitable, but does make an allowance for some costs that relate to legal and charitable compliance.

Reserves Policy 2021/22

The Trustees have reviewed the requirement to maintain reserves in the light of the main risks to The Orchard Project (TOP) and taking into account the guidance of the Charity Commission and an independent financial consultant. This policy covers both our charity and our subsidiary trading company, The Orchard Project (Ventures) Ltd. which is wholly owned by the charity.

The specific purposes for which TOP trustees consider we should hold reserves are:

1. To weather volatility in our income streams, especially as much of our income is time-limited project-based funding received in arrears;
2. To mitigate increasing financial risk, especially in light of Covid-19 and its impacts;
3. To meet our legal and financial obligations should we have to wind up the organisation;
4. To be able to invest in new initiatives, projects and opportunities, including using staff skills and time, to foster innovation in our work.

Free reserves

The trustees have agreed to maintain a level of free reserves (Unrestricted reserves less Designated funds) equivalent to the costs of meeting our legal and financial obligations should we have to wind up the organisation, plus 3-6 months of operating expenditure.

Based on this analysis, for the purposes 1, 2 and 3 above, in 2021/22 the organisation should hold **£157k to £267K of free reserves.**

In the event that we have to wind up the organisation, trustees would wish to act ethically and fairly and to seek for our work to leave lasting and positive effects.

Free reserves at Mar-21 are £271k, slightly over the top end of our target range. Trustees are comfortable for us to be at the top end of the range due to uncertainties in the current climate.

Designated reserves

The trustees have **designated a fund** to invest in new initiatives, projects and opportunities, including using staff skills and time, in order to foster innovation in our work (purpose 4). For 2021/22 the trustees have allocated **£40k** to this fund.

The Board reviews the reserves policy on an annual basis to assess the needs of the charity and this is linked to the annual budget-setting process. The Chief Executive considers the reserves policy requirements as part of the quarterly financial accounts updates to the Board, and reviews risks as part of our risk register.

The Orchard Project (Cause) Ltd- (A Company Limited by Guarantee)

09 / 28 / 2021

Approved by the Trustee Board on _____ and signed on their behalf by:

Antonia Bunnin

Antonia Bunnin

Catherine Andrews

Catherine Andrews

Independent Examiner's Report to the Trustees of

The Orchard Project (Cause) Ltd

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

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

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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 Cowham

Paul Cowham MA FCA DChA
Green Fish Resource Centre
46 – 50 Oldham Street
Manchester
M4 1LE

09 / 29 / 2021

Date.....

The Orchard Project (Cause) Ltd
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2021

	Note	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Income					
Donations and legacies	3	87,205	-	87,205	67,561
Grants	4	197,331	168,001	365,332	408,174
Fees and other income	5	56,121	-	56,121	46,359
Investments	6	29	-	29	-
Total income		340,686	168,001	508,687	522,094
Expenditure					
Raising funds	7	32,006	-	32,006	35,018
Charitable activities	8	219,481	174,548	394,029	355,279
Total expenditure		251,487	174,548	426,035	390,297
Net income/(expenditure) for the year	9	89,199	(6,547)	82,652	131,797
Transfer between funds		-	-	-	-
Net movement in funds for the year		89,199	(6,547)	82,652	131,797
Reconciliation of funds					
Total funds brought forward		222,105	111,108	333,213	201,416
Total funds carried forward		311,304	104,561	415,865	333,213

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The Orchard Project (Cause) Ltd
Company number 6902160
Balance sheet as at 31 March 2021

	Note	2021		2020	
		£	£	£	£
Fixed assets					
Investments	14		1		1
			<hr/>		<hr/>
Total fixed assets			1		1
Current assets					
Debtors	15	101,981		80,823	
Cash at bank and in hand		338,999		258,266	
		<hr/>		<hr/>	
Total current assets		440,980		339,089	
Liabilities					
Creditors: amounts falling due in less than one year	16	(25,116)		(5,877)	
		<hr/>		<hr/>	
Net current assets			415,864		333,212
			<hr/>		<hr/>
Total assets less current liabilities			415,865		333,213
			<hr/>		<hr/>
Net assets			415,865		333,213
			<hr/> <hr/>		<hr/> <hr/>
Funds of the charity					
Restricted income funds	17		104,561		111,108
Unrestricted income funds	18		311,304		222,105
			<hr/>		<hr/>
Total charity funds			415,865		333,213
			<hr/> <hr/>		<hr/> <hr/>

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 17 to 28 form part of these accounts.

09 / 28 / 2021

Approved by the trustees on and signed on their behalf by:

Antonia Bunnin

Name

Antonia Bunnin

Signed

The Orchard Project (Cause) Ltd
Statement of Cash Flows
for the year ending 31 March 2021

	Note	2021 £	2020 £
Cash provided by/(used in) operating activities	20	80,704	121,402
<i>Cash flows from investing activities:</i>			
Bank interest		29	-
Proceeds from sale of tangible fixed assets		-	-
Purchase of tangible fixed assets		-	-
Proceeds from sale of investments		-	-
Purchase of investments		-	-
Cash provided by/(used in) investing activities		29	-
<i>Cash flows from financing activities:</i>			
Repayment of borrowing		-	-
Cash inflows from new borrowing		-	-
Cash provided by/(used in) financing activities		-	-
Increase/(decrease) in cash and cash equivalents in the year		80,733	121,402
Cash and cash equivalents at the beginning of the year		258,266	136,864
Cash and cash equivalents at the end of the year		338,999	258,266

The Orchard Project (Cause) Ltd

Notes to the accounts for the year ended 31 March 2021

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 section 1A.

The Orchard Project (Cause) Ltd meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. The trustees have considered the potential implications of the Coronavirus (COVID-19) pandemic. Whilst the eventual financial impact of the pandemic on the society, and on the overall economy, remains uncertain, the trustees are confident that the charity will be able to operate for at least 12 months from the date of signing.

There are no key judgments which the trustees have made which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

The Orchard Project (Cause) Ltd

Notes to the accounts for the year ended 31 March 2021 (continued)

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

d Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

The Orchard Project (Cause) Ltd

Notes to the accounts for the year ended 31 March 2021 (continued)

h Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

j Fixed asset investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The Charity does not acquire put options, derivatives or other complex financial instruments.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

k Stock

Stock is included at the lower of cost or net realisable value. In general, cost is determined on a first in, first out basis. Net realisable value is the price at which stocks can be sold in the normal course of business after allowing for the costs of realisation. Provision is made where necessary for obsolete, slow moving, and defective stocks. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

l Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

m Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

The Orchard Project (Cause) Ltd

Notes to the accounts for the year ended 31 March 2021 (continued)

O Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

P Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Q Pensions

The charity pays into NEST for pensions under the auto enrolment scheme for its employees

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2021 £	Unrestricted £	Restricted £	Total 2020 £
Donations	41,705	-	41,705	10,343	-	10,343
Donation from trading subsidiary	45,174	-	45,174	55,884	-	55,884
Crowdfunding	326	-	326	-	1,334	1,334
Total	87,205	-	87,205	66,227	1,334	67,561

The Orchard Project (Cause) Ltd

Notes to the accounts for the year ended 31 March 2021 (continued)

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2021 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2020</i> £
B&J Lloyd Family Charitable Trust	10,000	-	10,000	-	-	-
Banister Charitable Trust	7,500	-	7,500	5,000	-	5,000
City Bridge Trust: Local Community Response Fund	-	26,820	26,820	-	-	-
David Cock Foundation	20,000	-	20,000	20,000	-	20,000
Dulverton Trust	-	-	-	-	32,000	32,000
Eco-Congregation Scotland	-	2,980	2,980	-	7,000	7,000
Esmée Fairbairn Foundation	81,000	-	81,000	-	54,000	54,000
Garfield Western Foundation	-	25,000	25,000	-	25,000	25,000
Greater London Authority: Greener Cities Fund	-	3,238	3,238	-	13,550	13,550
Groundwork London	-	9,605	9,605	-	-	-
Heritage Fund	-	-	-	-	24,262	24,262
HMRC: Job Retention Scheme	32,831	-	32,831	-	-	-
John Ellerman Foundation	-	-	-	-	25,000	25,000
Kusuma Trust	-	14,050	14,050	-	-	-
MacRobert Trust	-	-	-	-	9,950	9,950
MHCLG: Pocket Parks Plus	-	4,587	4,587	-	-	-
Moondance Foundation	-	-	-	-	93,745	93,745
Paddington Development Trust	-	11,380	11,380	-	13,180	13,180
Postcode Local Trust	-	-	-	-	20,000	20,000
Rank Foundation	18,000	59,341	77,341	-	37,445	37,445
Swire Charitable Trust	20,000	-	20,000	15,000	-	15,000
The National Lottery: Awards for All	-	5,000	5,000	-	-	-
Waltham Forest Council	5,000	-	5,000	-	-	-
Other funders < £5,000	3,000	6,000	9,000	7,500	5,542	13,042
Total	197,331	168,001	365,332	47,500	360,674	408,174

The Orchard Project (Cause) Ltd

Notes to the accounts for the year ended 31 March 2021 (continued)

5 Fees and other income

	Unrestricted £	Restricted £	Total 2021 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2020</i> £
Events, training & consultancy	33,141	-	33,141	34,909	-	34,909
Cider sales	21,684	-	21,684	11,338	-	11,338
Misc income	1,296	-	1,296	112	-	112
	56,121	-	56,121	46,359	-	46,359

All income from fees and trading is unrestricted.

6 Investment income

	Unrestricted £	Restricted £	2021 £	Unrestricted £	Restricted £	2020 £
Income from bank deposits	29	-	29	-	-	-
	29	-	29	-	-	-

All of the charity's investment income arises from money held in interest bearing deposit accounts. All investment income is unrestricted.

7 Analysis of expenditure on raising funds

	Total 2021 £	Total 2020 £
Staff costs	29,705	34,185
Other	2,301	833
	32,006	35,018

The Orchard Project (Cause) Ltd

Notes to the accounts for the year ended 31 March 2021 (continued)

8 Analysis of expenditure on charitable activities

	Total 2021 £	Total 2020 £
Activities costs (Orchard Planting & Restoration, Education, training)	343,855	325,029
Support costs		
Governance	2,050	4,136
Staff costs	4,485	4,297
Other costs	43,639	21,817
	394,029	355,279
	2021 £	2020 £
Restricted expenditure	174,548	306,172
Unrestricted expenditure	219,481	49,107
	394,029	355,279
	394,029	355,279

9 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2021 £	2020 £
Independent examiner's remuneration		
- accountancy	600	800
- independent examination	600	600
	1,200	1,400
	1,200	1,400

10 Staff costs

Staff costs during the year were as follows:

	2021 £	2020 £
Wages and salaries	301,172	207,484
Social security costs	22,875	17,408
Employers pension contributions	15,359	7,830
	339,406	232,722
	339,406	232,722

No employee has employee benefits in excess of £60,000 (2020: Nil).

The average number of staff employed during the period was 13.6 (2020:15).

The average full time equivalent number of staff employed during the period was 10.5 (2020: 10.7).

The average number of staff employed during the period for both the charity and its trading arm was 16.5 (2020:15). The average full time equivalent number of staff employed during the period for both the charity and its trading arm was 10.5 (2020: 10.7).

The key management personnel of the charity comprise the trustees, the Chief Executive Officer, the Head of Operations (job share 1.4 FTE) and Head of Fundraising (0.8FTE). The total employee benefits of the key management personnel of the charity were £127,689 (2020: £133,326).

The Orchard Project (Cause) Ltd

Notes to the accounts for the year ended 31 March 2021 (continued)

11 Trustee remuneration and expenses, and related party transactions

Neither the trustees nor any persons connected with them received any remuneration during the year (2020: Nil). No trustees received reimbursed travel and meeting expenses (2020 £115.85)

Aggregate donations from related parties were £nil (2020: £nil).

During the year, there were the following transactions with its subsidiary company, The Orchard Project (Ventures) Ltd:

	2021	2020
	£	£
Management fees receivable	-	9,996
Recovery of overhead/staff cost	21,165	40,338
Gift of surplus profits to parent charity	45,174	55,884
Amount owed to parent charity by subsidiary	71,723	55,264

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2020: nil).

12 Government grants

The government grants recognised in the accounts were as follows:

	2021	2020
	£	£
The National Lottery	36,820	-
London City Recovery Fund	-	20,000
HMRC Job Retention Scheme	-	-
	<u>36,820</u>	<u>-</u>

There were no unfulfilled conditions and contingencies attaching to the grants.

13 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

The Orchard Project (Cause) Ltd

Notes to the accounts for the year ended 31 March 2021 (continued)

14 Investments

The charity owns 100% of the share capital of The Orchard Project (Ventures) Ltd (co. no. 915489) which is incorporated in England and Wales. Its principal activity is planting orchards

	2021 £	2020 £
Shares in group undertaking (at cost)	1	1

A summary of its trading results for the year ending 31 March 2021:

	2021 £	2020 £
Turnover	124,365	266,286
Administrative expenses	(136,662)	(266,286)
Other Operating Income	12,297	-
	-	-

A summary of its balance sheet

	2021 £	2020 £
Net current assets	72,524	190,943
Creditors: amounts falling due within 1 year	(72,523)	(190,942)
Net assets	1	1

15 Debtors

	2021 £	2020 £
Grants receivable		-
Amounts owed by subsidiary	71,723	55,264
Other debtors	30,258	25,559
	101,981	80,823

16 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	3,000	4,677
Other creditors and accruals	7,116	1,200
Grants received in advance	15,000	-
	25,116	5,877

The Orchard Project (Cause) Ltd

Notes to the accounts for the year ended 31 March 2021 (continued)

17 Analysis of movements in restricted funds

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2021 £
The National Lottery: Awards for All	-	5,000	-	-	5,000
Education and skills funding agency	3,842	-	-	(3,842)	-
Restricted grants for core project	5,000	6,000	(11,000)	-	-
The Dulverton Trust	6,370	-	(6,370)	-	-
The Rank Foundation (enterprise)	8,595	59,341	(55,850)	3,803	15,889
Garfield Western Foundation	-	25,000	-	-	25,000
Moondance Foundation	83,145	-	(47,475)	-	35,670
Greater London Authority: Greener	-	3,238	(3,238)	-	-
Groundwork London	-	9,605	(12,755)	3,842	692
Kusuma Trust	-	14,050	-	-	14,050
City Bridge Trust: Local Community	-	26,820	(26,820)	-	-
Paddington Development Trust	644	11,380	(8,351)	-	3,673
MHCLG: Pocket Parks Plus	-	4,587	-	-	4,587
The Rank Foundation (Time to Shine)	3,803	-	-	(3,803)	-
Eco - Congregations Scotland	(291)	2,980	(2,689)	-	-
	111,108	168,001	(174,548)	-	104,561
Previous reporting period	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2020 £
Awards for All	10,000	-	(10,000)	-	-
Education and skills funding agency	-	3,842	-	-	3,842
Heritage Lottery Fund	15,144	24,262	(39,406)	-	-
Restricted grants for core project	5,000	80,700	(80,700)	-	5,000
The Dulverton Trust	-	32,000	(25,630)	-	6,370
The Rank Foundation (enterprise)	25,128	26,334	(42,867)	-	8,595
Garfield Western Foundation	-	25,000	(25,000)	-	-
The MacRobert Trust	-	9,950	(9,950)	-	-
Moondance Foundation	-	93,745	(10,600)	-	83,145
Greater London Authority: Greener	-	13,550	(13,550)	-	-
Cities Fund	-	20,000	(20,000)	-	-
Postcode Local Trust	-	13,180	(12,536)	-	644
Paddington Development Trust	-	12,445	(8,642)	-	3,803
The Rank Foundation (Time to Shine)	-	7,000	(7,291)	-	(291)
Eco - Congregations Scotland	-	-	-	-	-
	55,272	362,008	(306,172)	-	111,108

The balances on restricted funds are all unexpended grants for the charity's projects.

The Orchard Project (Cause) Ltd

Notes to the accounts for the year ended 31 March 2021 (continued)

18 Analysis of movement in unrestricted funds

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	As at 31 March 2021 £
General fund	182,105	340,686	(251,487)	-	271,304
Innovation fund	40,000	-	-	-	40,000
	222,105	340,686	(251,487)	-	311,304

Previous reporting period

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers £	As at 31 March 2020 £
General fund	146,144	160,086	(84,125)	(40,000)	182,105
Innovation fund	-	-	-	40,000	40,000
	146,144	160,086	(84,125)	-	222,105

Name of Description, nature and purposes of the fund

General fund	The free reserves of the charity
Innovation fund	Monies set aside to develop new initiatives, projects and opportunities, including using staff skills and time, in order to foster innovation in our work.

19 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	-	-	-	-
Net current assets/(liabilities)	271,303	40,000	104,561	415,864
Total	271,304	40,000	104,561	415,865

The Orchard Project (Cause) Ltd

Notes to the accounts for the year ended 31 March 2021 (continued)

20 Reconciliation of net movement in funds to net cash flow from operating activities

	2021 £	2020 £
Net income/(expenditure) for the year	82,652	131,797
Adjustments for:		
Depreciation charge	-	-
Loss/(profit) on sale of fixed assets	-	-
(Gains)/losses on investments	-	-
Dividends, interest and rents from investments	(29)	-
Decrease/(increase) in stock	-	-
Decrease/(increase) in debtors	(21,158)	10,696
Increase/(decrease) in creditors	19,239	(21,091)
	<hr/>	<hr/>
Net cash provided by/(used in)	80,704	121,402
	<hr/> <hr/>	<hr/> <hr/>