



The Orchard Project (Cause) Ltd

(A Registered Charity & Company Limited by Guarantee)

Report and Financial Statements

1st April 2020 – 31st March 2021

CONTENTS

Trustee Report	2
Independent Examiner's Report to the Trustees	13
Statement of Financial Activities	14
Balance Sheet	15
Statement of Cash flows	16
Notes to the Accounts	17

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

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.

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 £	Unrestricted £	Restricted £	Total 2020 £
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
	<hr/> 394,029	<hr/> 355,279
	<hr/> <hr/> 2021 £	<hr/> <hr/> 2020 £
Restricted expenditure	174,548	306,172
Unrestricted expenditure	219,481	49,107
	<hr/> 394,029	<hr/> 355,279
	<hr/> <hr/>	<hr/> <hr/>

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
	<hr/>	<hr/>

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
	<hr/> 339,406	<hr/> 232,722
	<hr/> <hr/>	<hr/> <hr/>

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	-	-
	36,820	-

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	-	-	-	-	-
Cities Fund	-	13,550	(13,550)	-	-
Postcode Local Trust	-	20,000	(20,000)	-	-
Paddington Development Trust	-	13,180	(12,536)	-	644
The Rank Foundation (Time to Shine)	-	12,445	(8,642)	-	3,803
Eco - Congregations Scotland	-	7,000	(7,291)	-	(291)
	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)
Net cash provided by/(used in)	80,704	121,402