



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.

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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.

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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

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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 Esmée 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.

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

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

Catherine Andrews

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.

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	20,000	-	20,000	20,000	-	20,000
Awards for All	-	-	-	-	5,000	5,000
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
	<hr/> 538,534	<hr/> 394,029
	<hr/> <hr/> 2022 £	<hr/> <hr/> 2021 £
Restricted expenditure	287,820	174,548
Unrestricted expenditure	250,714	219,481
	<hr/> 538,534	<hr/> 394,029
	<hr/> <hr/>	<hr/> <hr/>

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
	<hr/>	<hr/>

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
	<hr/> 448,339	<hr/> 339,406
	<hr/> <hr/>	<hr/> <hr/>

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	-	5,000	-	-	5,000
Education and skills funding	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 Cities Fund	-	3,238	(3,238)	-	-
Groundwork London	-	9,605	(12,755)	3,842	692
Kusuma Trust	-	14,050	-	-	14,050
City Bridge Trust: Local Community Response Fund	-	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

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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