

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



The Orchard Project (Cause) Ltd

(A Registered Charity & Company Limited by Guarantee)

Report and Financial Statements

1st April 2024 – 31st March 2025

CONTENTS

Trustee Report	2
Independent Examiner's Report to the Trustees	9
Statement of Financial Activities	10
Balance Sheet	11
Statement of Cash flows	12
Notes to the Accounts	13

Company Registration No: 06902160
Charity Registration No: 1139952

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

Trustee Report For the Year Ended 31 March 2025

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

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

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

Trustees / Directors of the Charity and Company

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

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

Bankers

Triodos Bank
Brunel House
11 The Promenade
Bristol BS8 3NN

Registered Charity Number: 1139952

Company Registration Number: 06902160

Registered and operational address:

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

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

Independent examiner

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

Trustee Report (continued)

Structure, Governance & Management

Governing Document

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

Appointment of Trustees

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

Management

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

Kath Rosen is the CEO working 0.9FTE.

Risk Management

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

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

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

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

Public Benefit

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

Objectives and Priorities

The charity's objects are:

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

Statement from the Chair and CEO

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

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

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

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

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

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

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

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

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

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

Courtney Holm (Chair) and Kath Rosen (CEO)

Equity, Diversity and Inclusion statement

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

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

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

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

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

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

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

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

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

Thanks to...

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

Help us achieve more

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

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

Please get in touch to discuss the next steps.

Thank you.

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

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

Financial Review

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

Income generation

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

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

Fundraising objectives

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

Management & Administration

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

Reserves Policy 2025/26

!

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

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

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

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

Purposes of reserves

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

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

Free reserves

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

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

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

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

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

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

Designated reserves

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

Monitoring and review

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

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



Courtney Holm (Chair)

Independent Examiner's Report to the Trustees of

The Orchard Project (Cause) Ltd

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

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Paul Cowham

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

3 October 2052
Date.....

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

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

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

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

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

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

Directors' responsibilities:

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

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

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

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

Andrew Lamb
Name

Signed 

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

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

The Orchard Project (Cause) Ltd

Notes to the accounts for the year ended 31 March 2025

1 Accounting policies

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

a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

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

b Preparation of the accounts on a going concern basis

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

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

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

The Orchard Project (Cause) Ltd

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

c Income

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

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

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

d Donated services and facilities

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

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

e Interest receivable

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

f Fund accounting

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

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

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

The Orchard Project (Cause) Ltd

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

h Expenditure and irrecoverable VAT

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

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

i Operating leases

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

j Fixed asset investments

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

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

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

k Stock

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

l Debtors

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

m Cash at bank and in hand

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

The Orchard Project (Cause) Ltd

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

O Creditors and provisions

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

P Financial instruments

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

Q Pensions

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

2 Legal status of the charity

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

3 Income from donations and legacies

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

The Orchard Project (Cause) Ltd

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

4 Income from charitable activities

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

The Orchard Project (Cause) Ltd

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

5 Fees and other income

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

All income from fees and trading is unrestricted.

6 Investment income

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

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

7 Analysis of expenditure on raising funds

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

The Orchard Project (Cause) Ltd

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

8 Analysis of expenditure on charitable activities

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

9 Net income/(expenditure) for the year

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

10 Staff costs

Staff costs during the year were as follows:

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

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

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

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

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

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

The Orchard Project (Cause) Ltd

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

11 Trustee remuneration and expenses, and related party transactions

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

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

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

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

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

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

12 Government grants

The government grants recognised in the accounts were as follows:

13 Corporation tax

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

The Orchard Project (Cause) Ltd

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

14 Investments

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

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

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

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

A summary of its balance sheet

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

15 Debtors

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

16 Creditors: amounts falling due within one year

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

The Orchard Project (Cause) Ltd

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

17 Analysis of movements in restricted funds

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

The Orchard Project (Cause) Ltd

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

17 Analysis of movements in restricted funds (continued)

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

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

18 Analysis of movement in unrestricted funds

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

The Orchard Project (Cause) Ltd

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

18 Analysis of movement in unrestricted funds (continued)

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

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

19 Analysis of net assets between funds

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

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

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